



## Montana Department of Revenue



Mike Kadas  
Director

Steve Bullock  
Governor

To: Rep. Kris Hansen  
From: Dan Dodds, Senior Economist  
Date: March 12, 2013  
Subject: Taxpayer impacts of HB 581

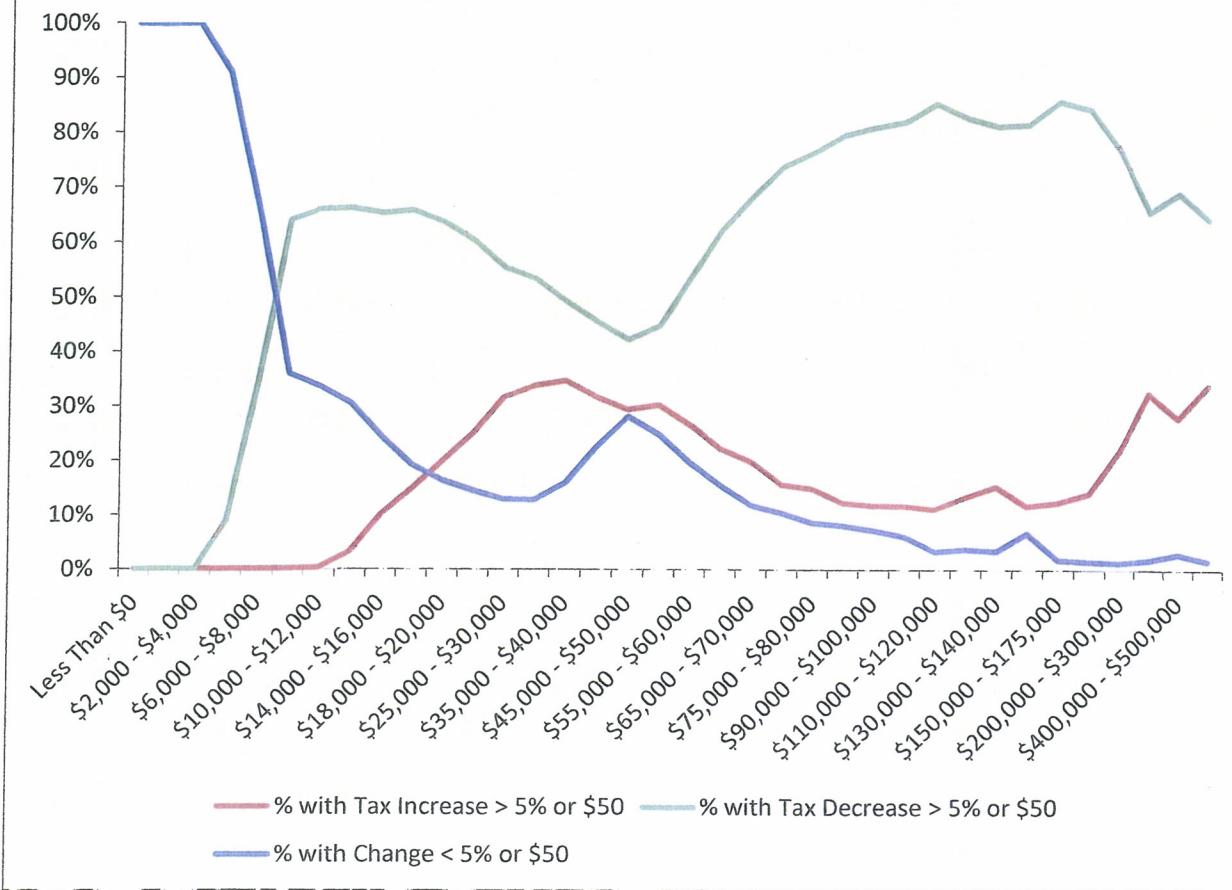
The following graphs show impacts of HB581 on groups of taxpayers. For each group, there are four graphs. The first shows the percent of returns with a tax increase of at least 5% or \$50, the percent with a tax decrease of at least 5% or \$50, and the percent with less than 5% or \$50 change. The second graph shows the average change in tax liability at different income levels. The third graph shows the same information as the second with the scale expanded to show more detail about changes for returns with low and middle incomes. The fourth graph shows the percentage change in tax liability at different income levels.

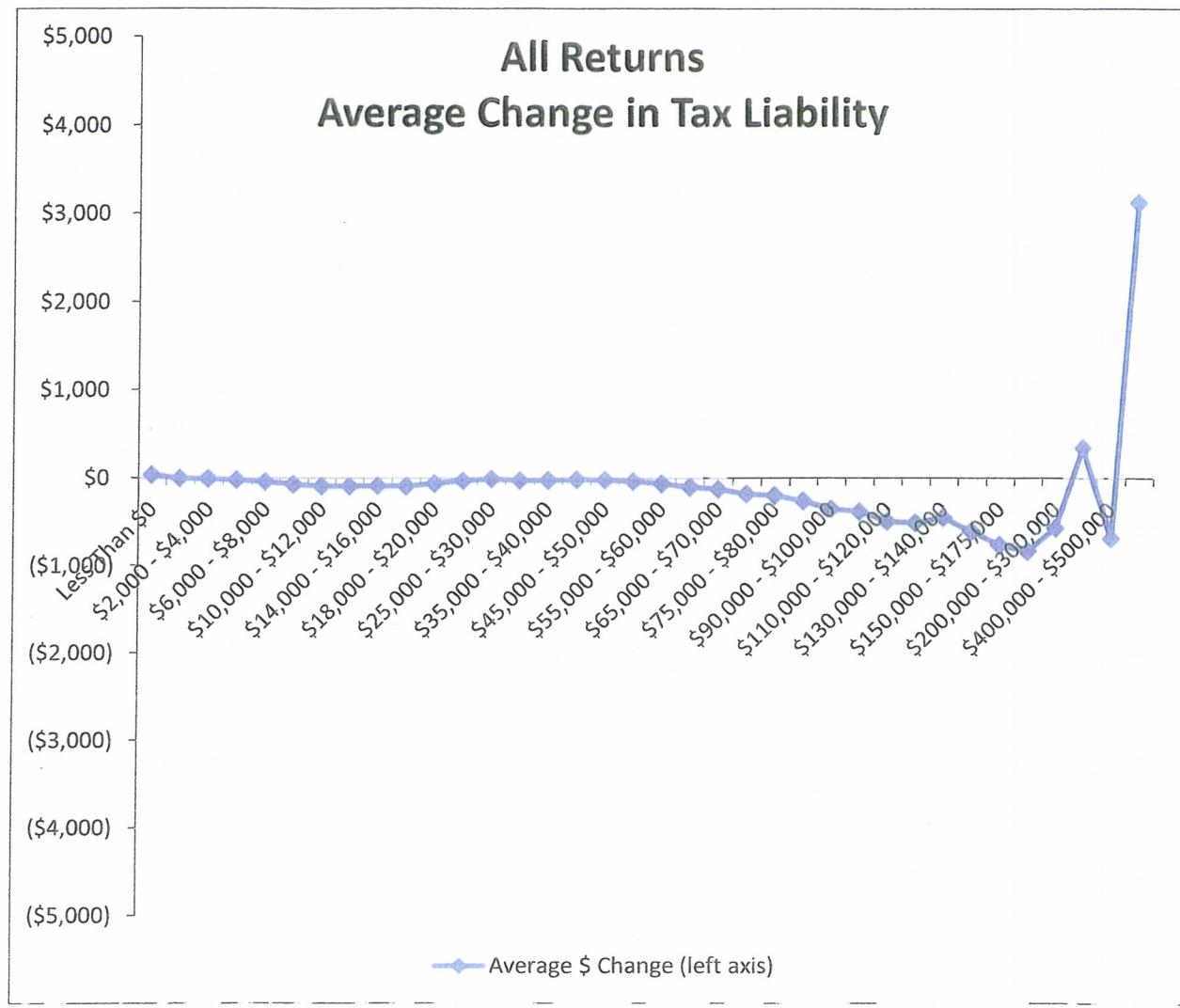
The graphs show returns grouped by

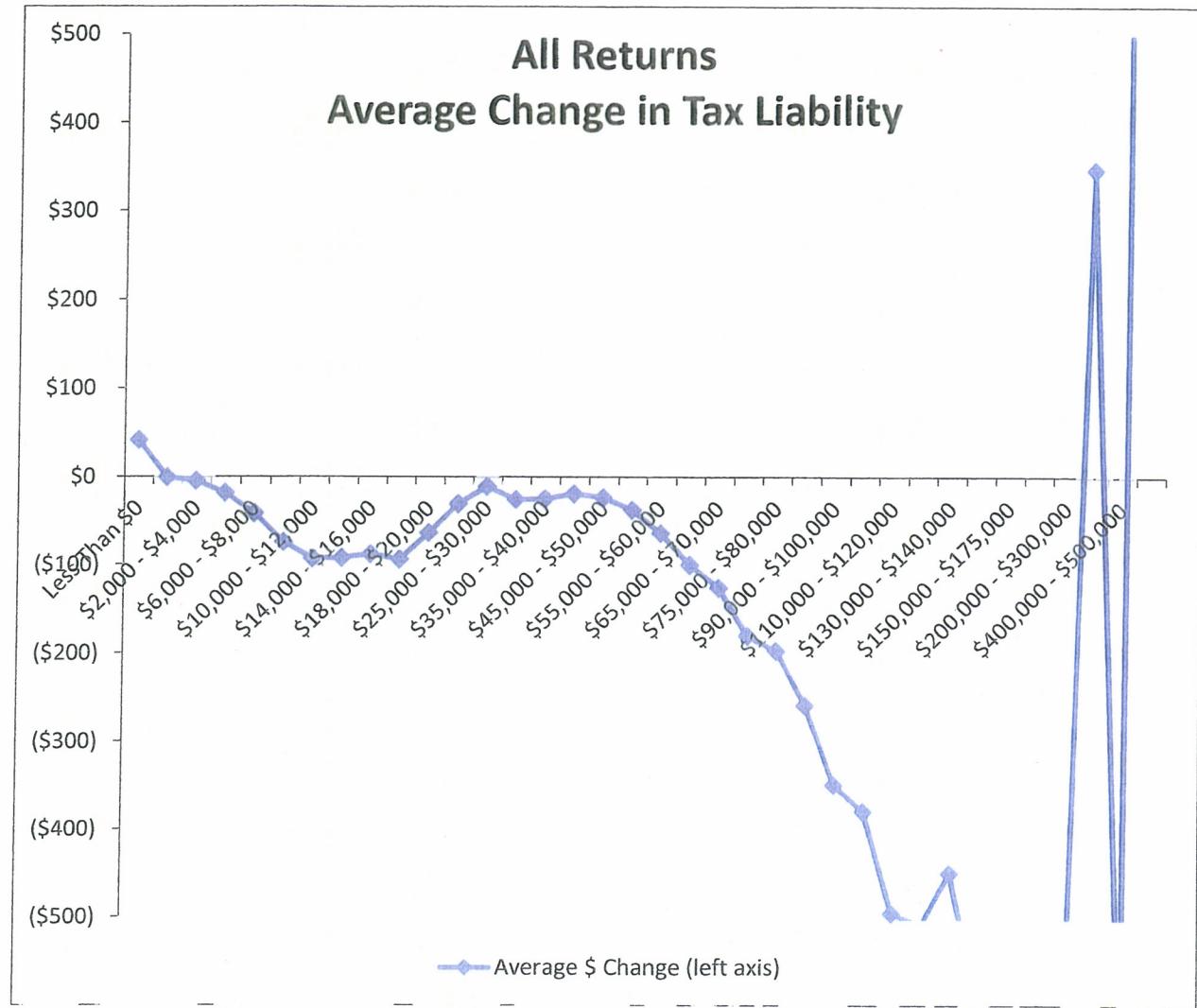
- All Returns
- Filing status on 2011 return
  - Head of Household,
  - Joint,
  - Married Separate, and
  - Single
- Whether taxpayers have dependents
  - Dependents, and
  - No Dependents
- Age
  - Returns with one taxpayer age 65 or older, and
  - Returns with no taxpayer age 65 or older
- Capital Gains
  - Returns with a net loss on the capital gains line,
  - Returns with zero capital gains, and
  - Returns with a net gain on the capital gains line,
- Deductions
  - Returns with Itemized Deductions, and
  - Returns taking the Standard Deduction

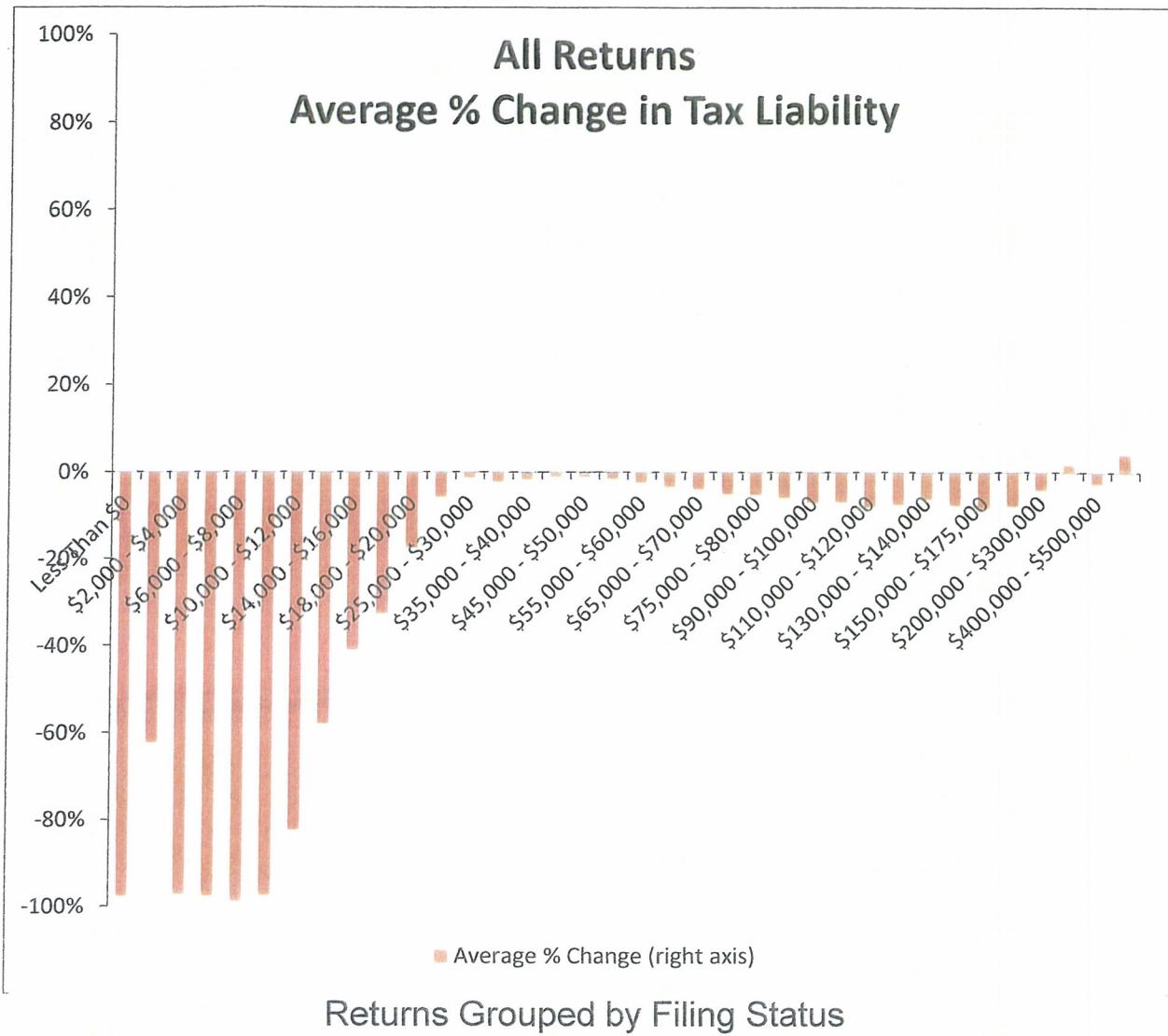
## All Returns

### % With Increase, Decrease & No Change All Returns

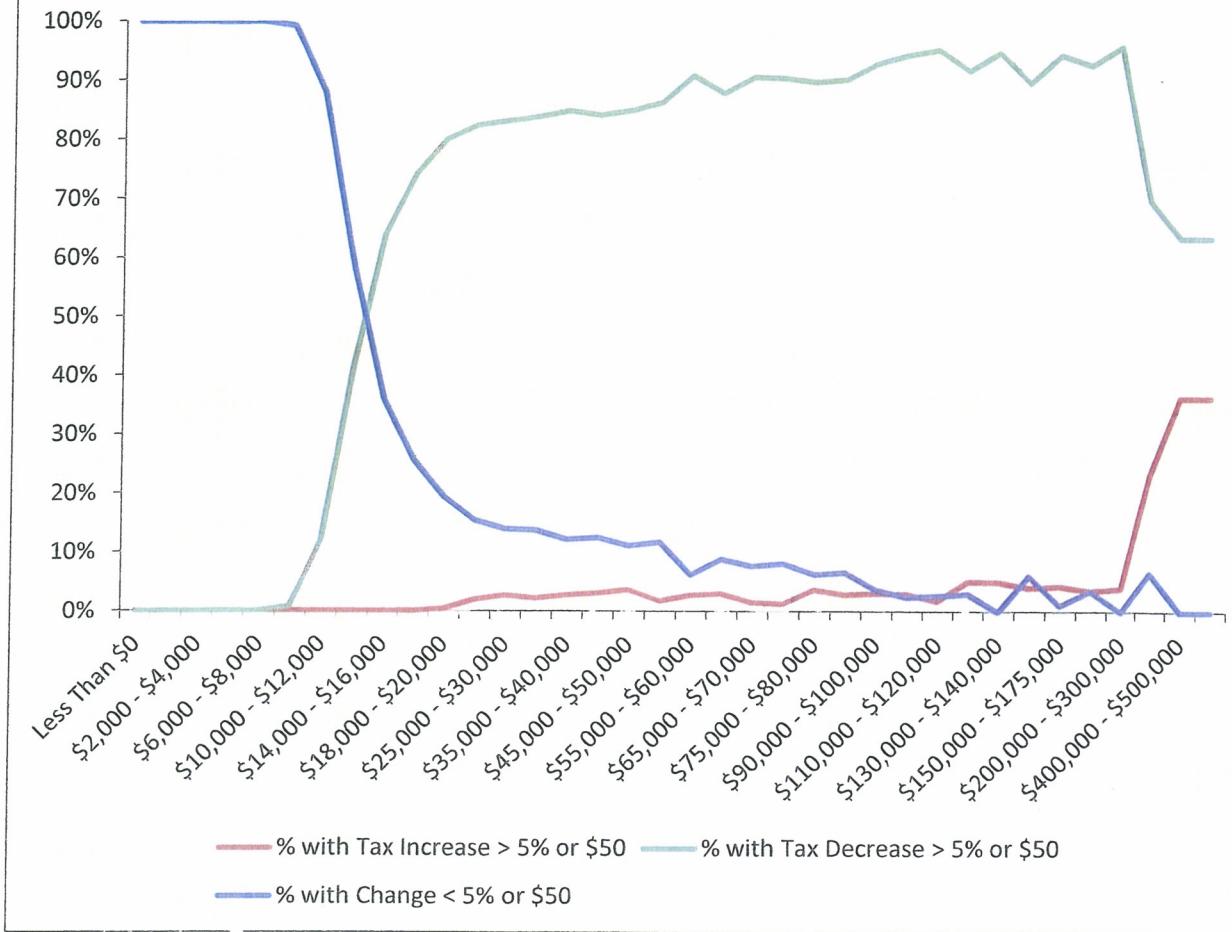


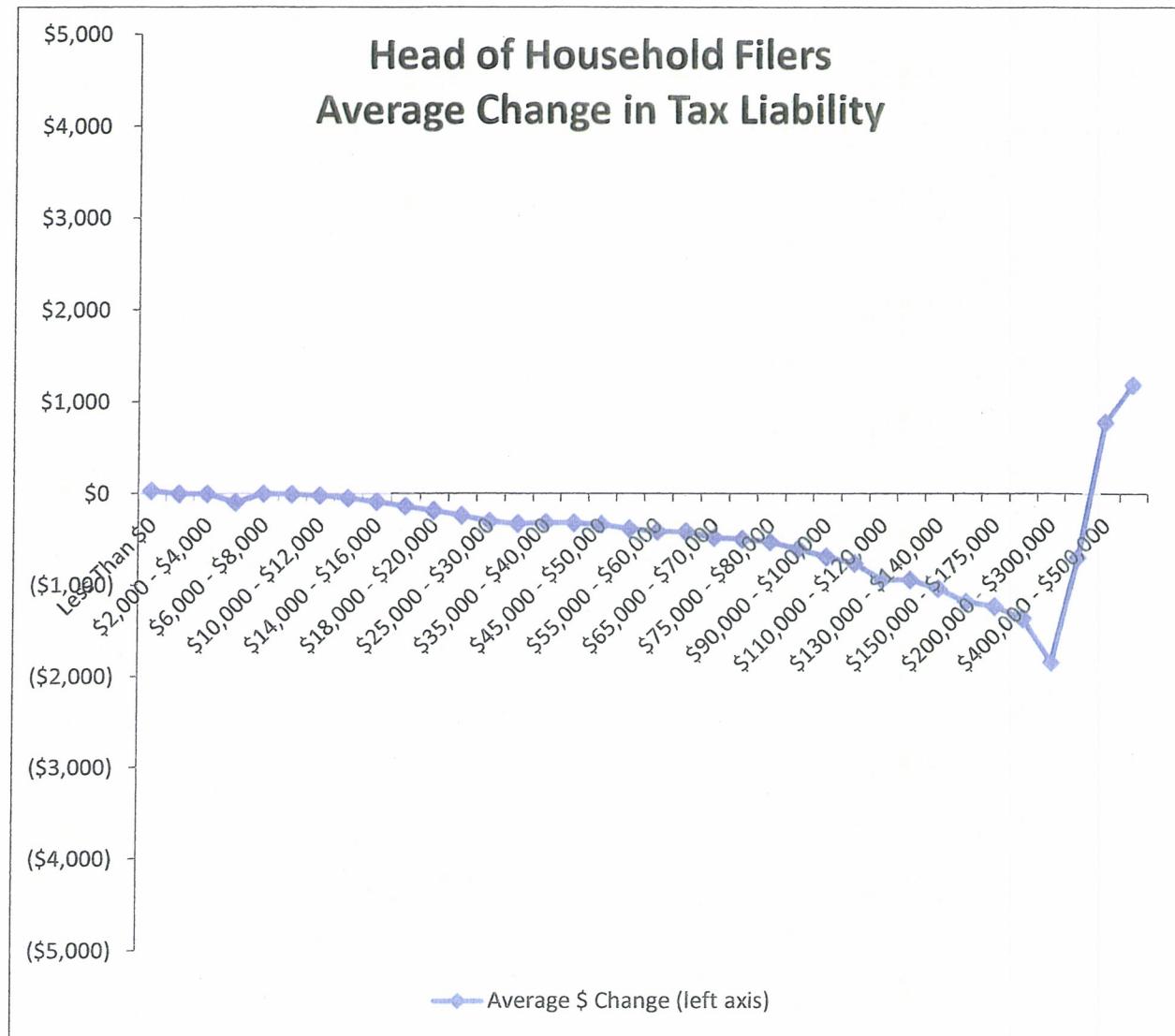


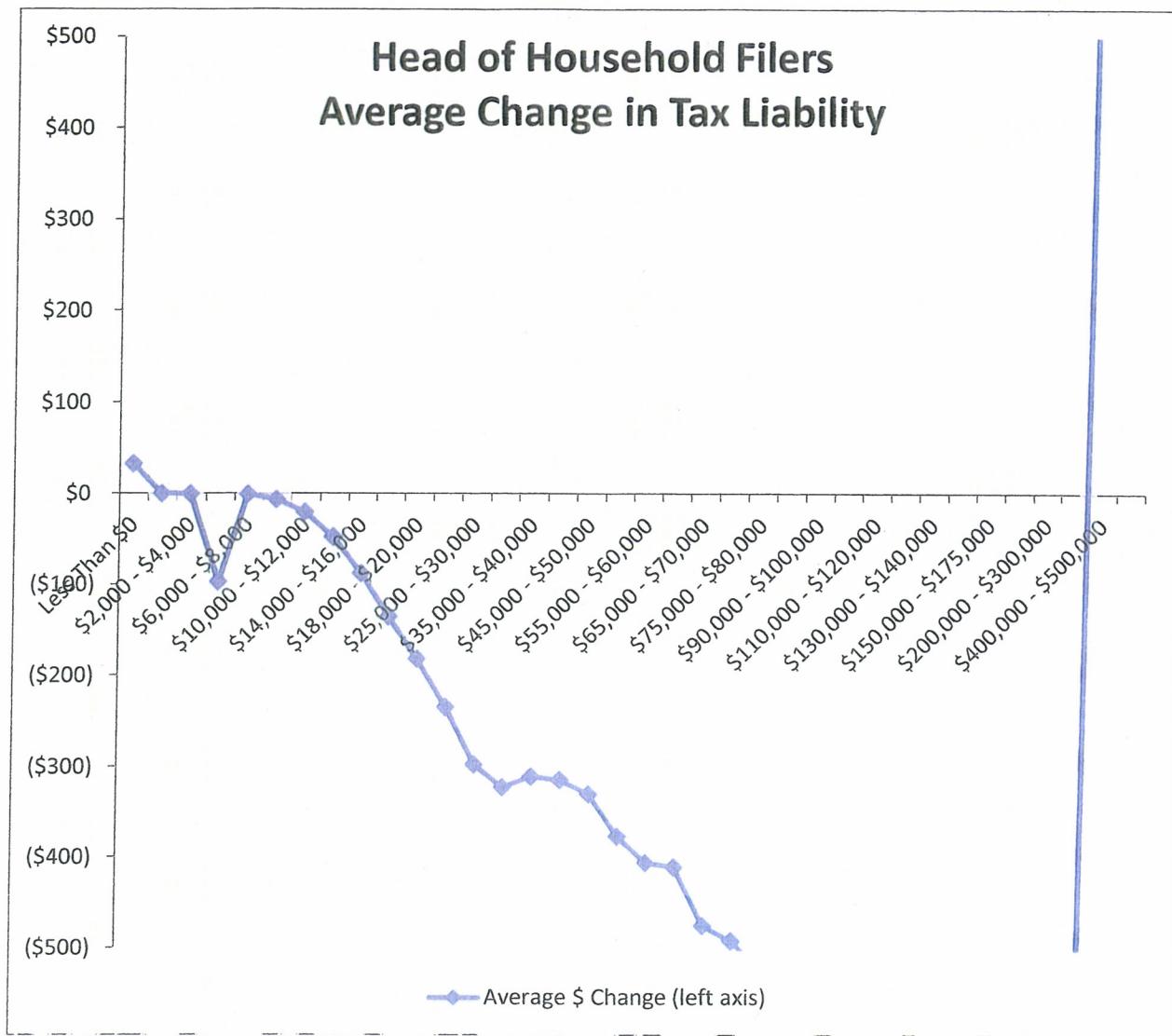


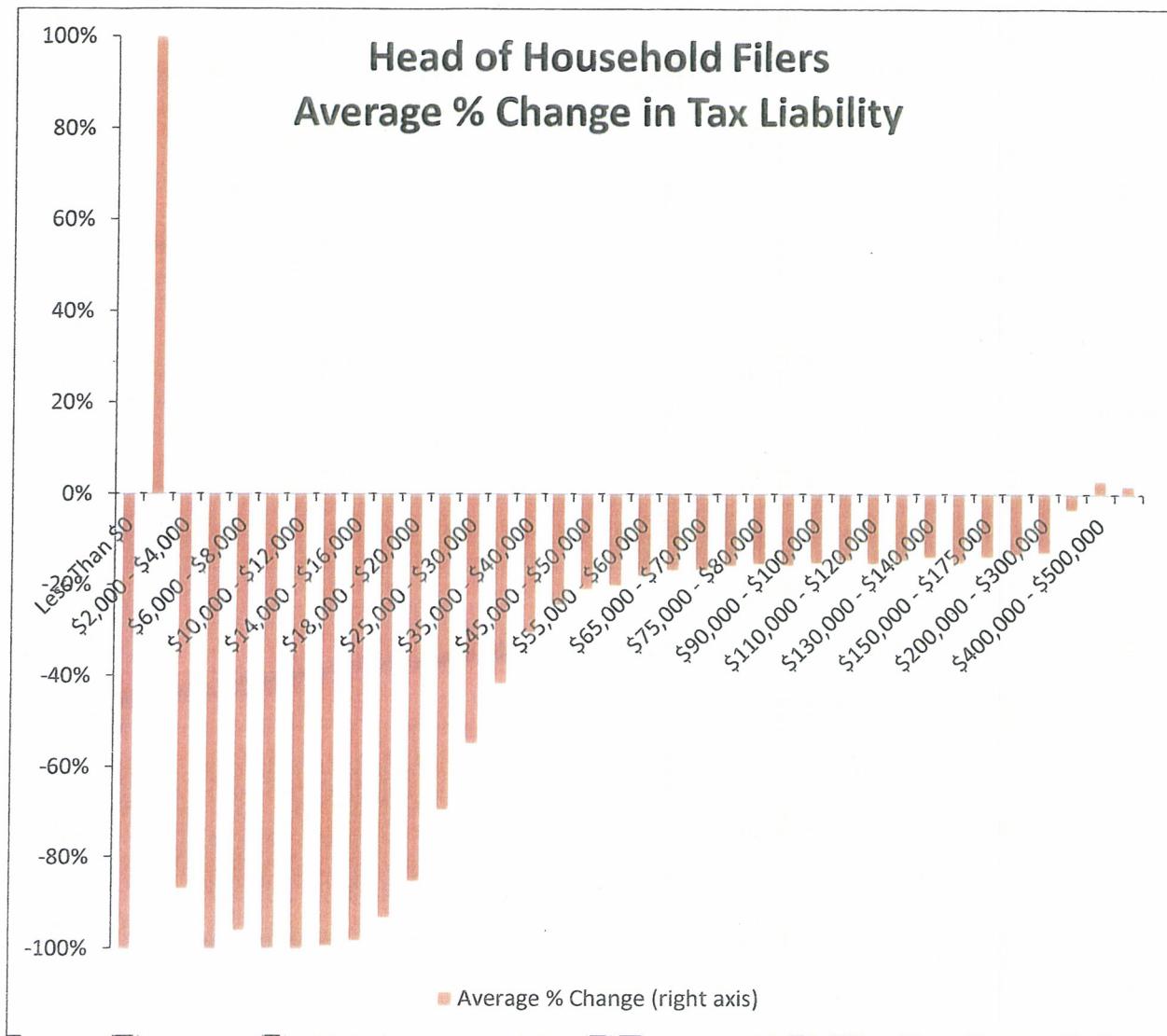


## % With Increase, Decrease & No Change Head of Household Filers

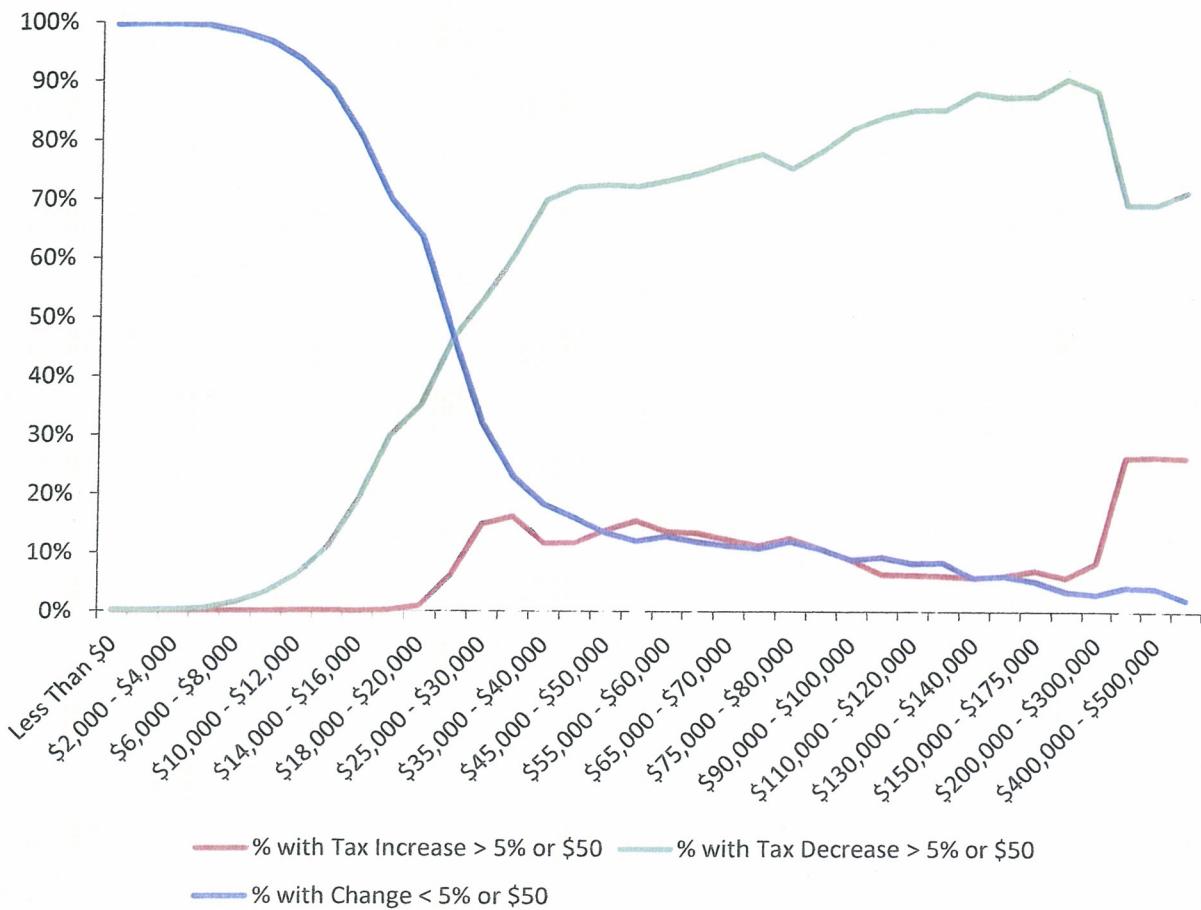


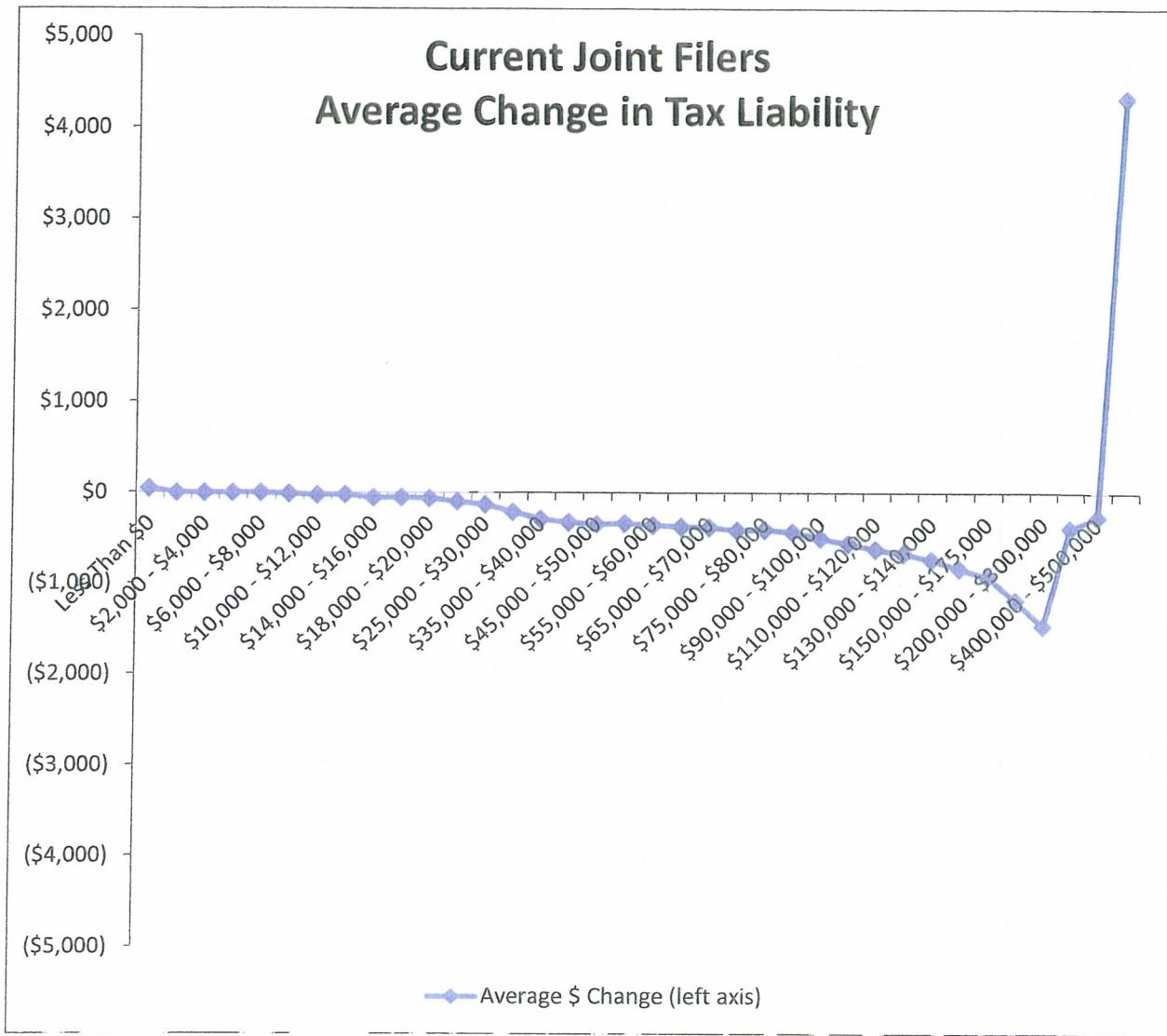


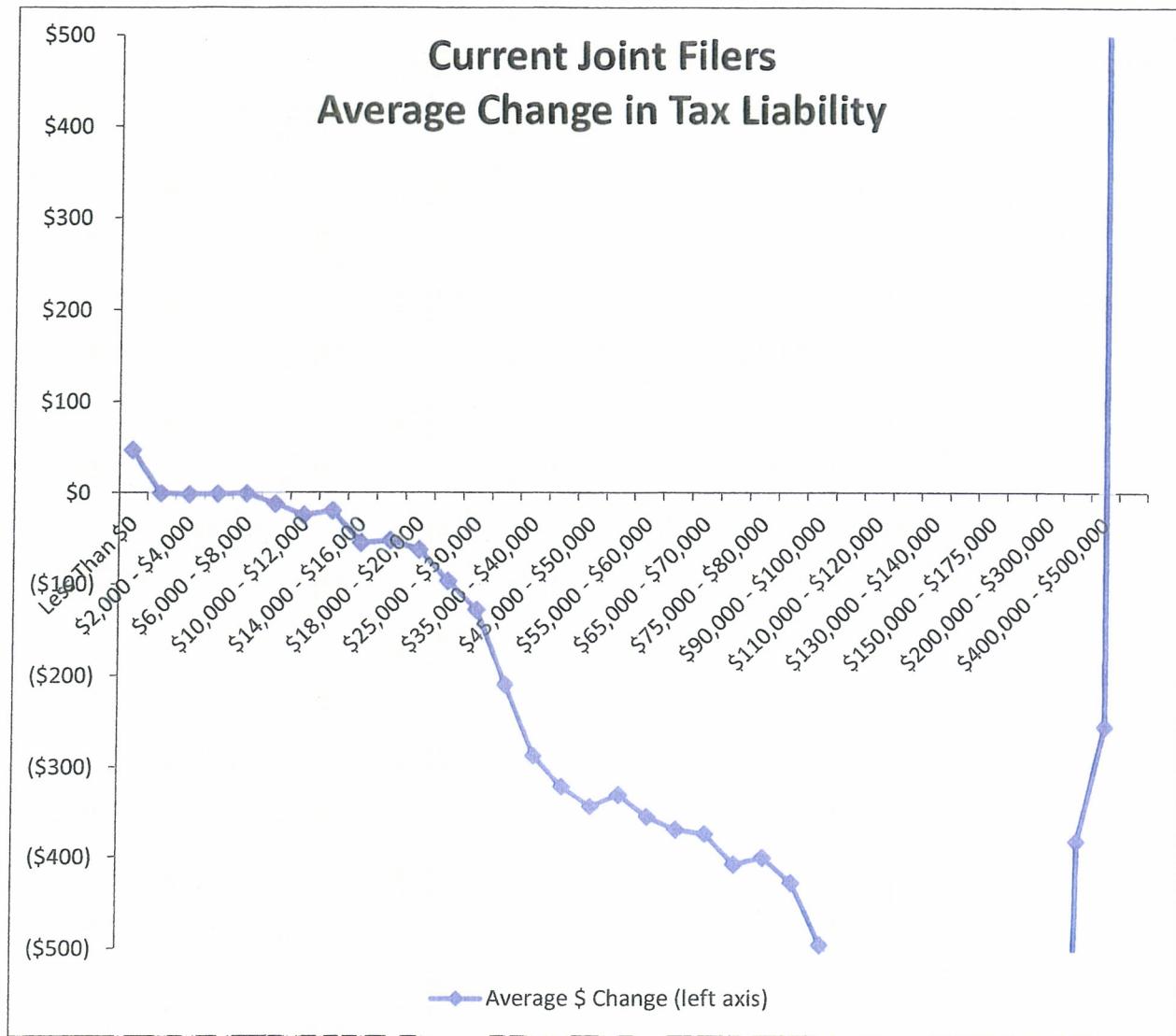


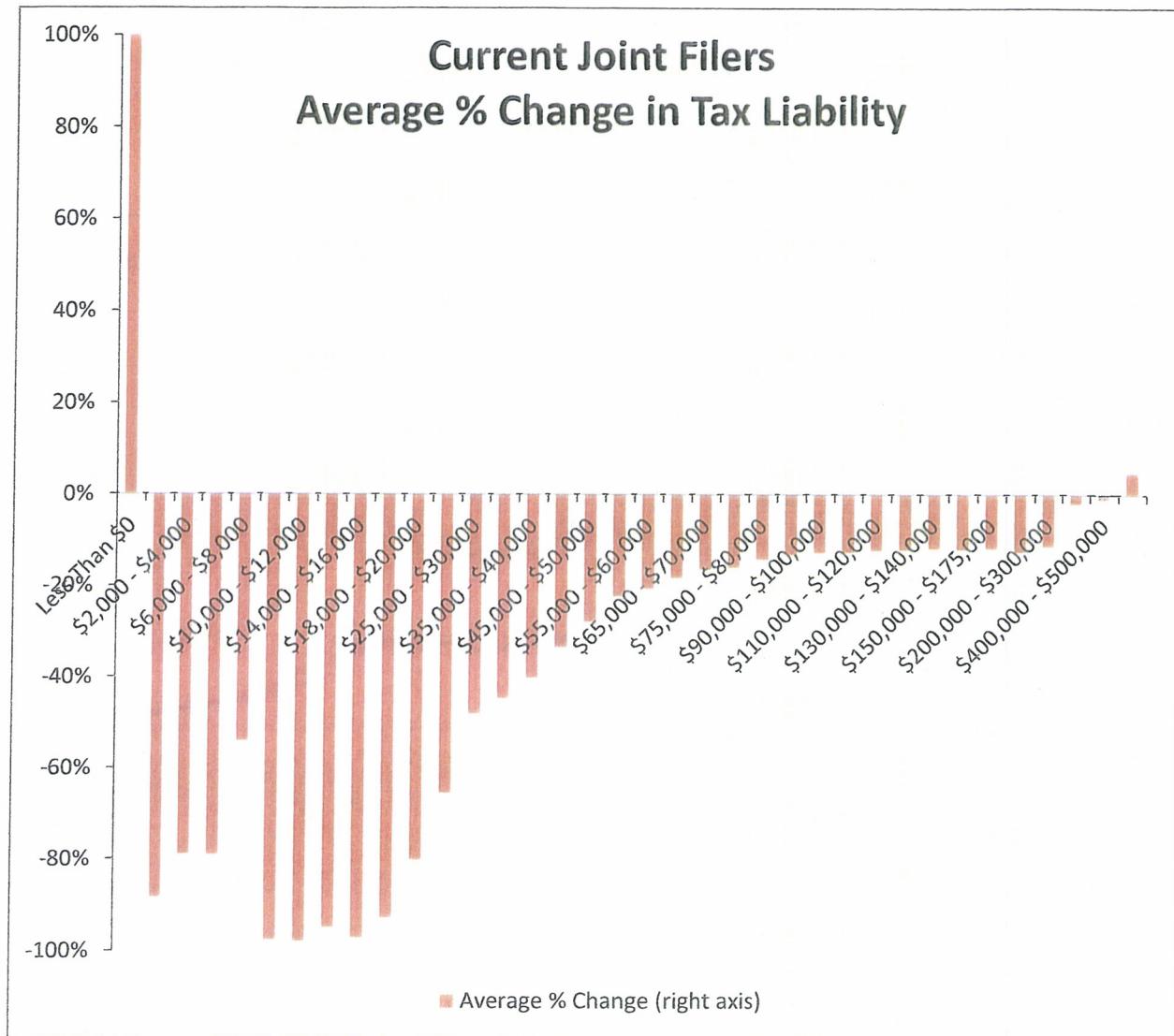


## % With Increase, Decrease & No Change Current Joint Filers

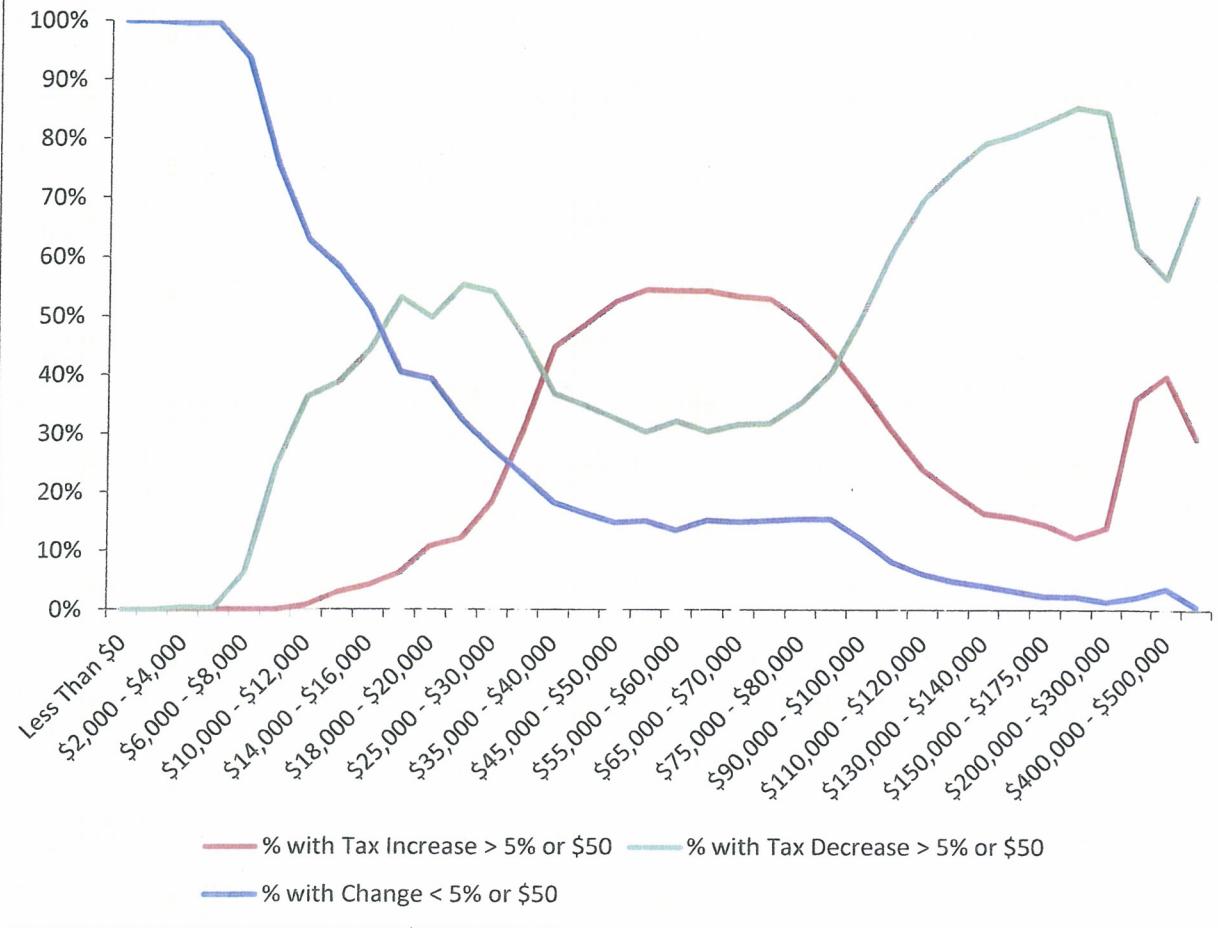


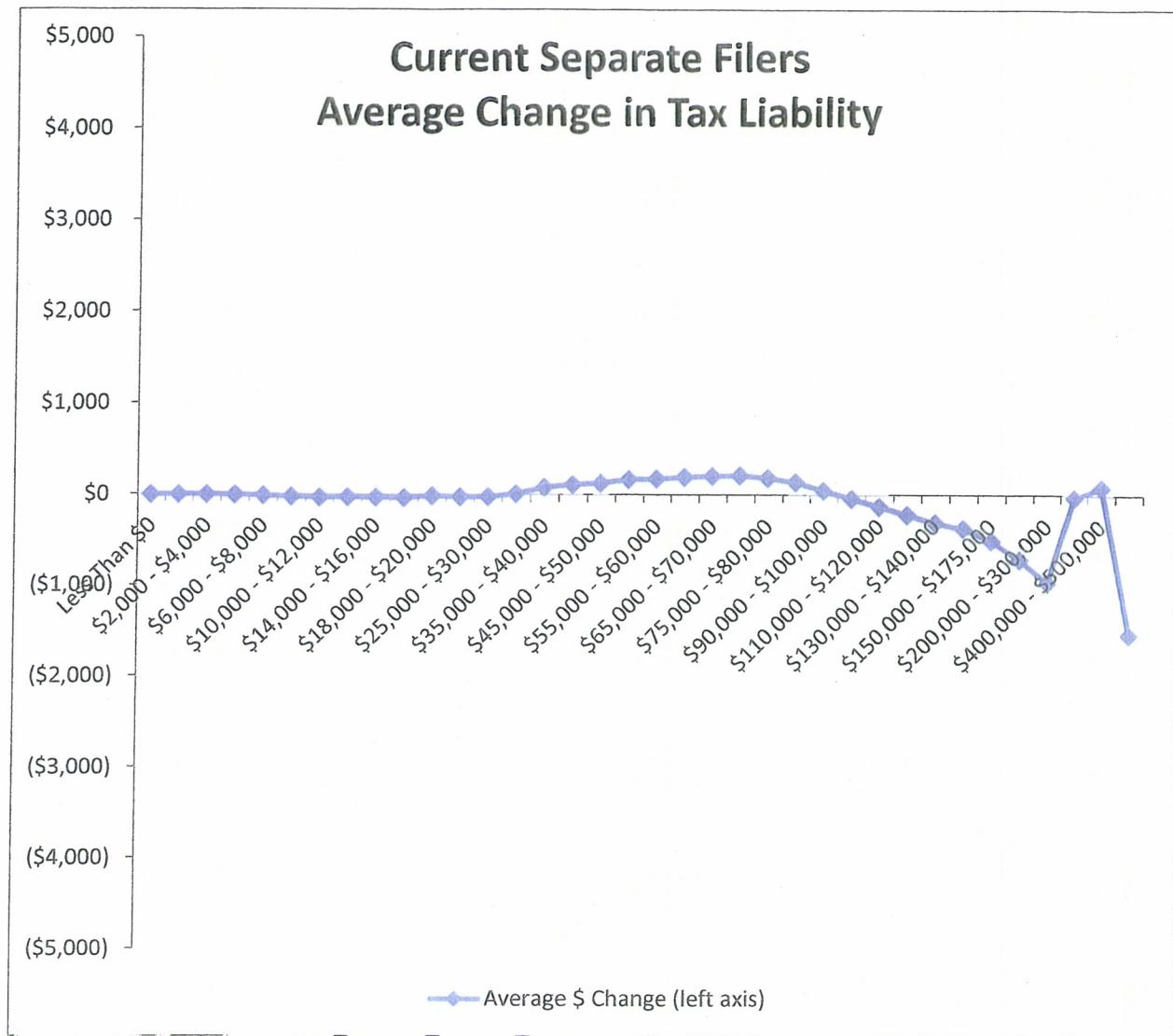


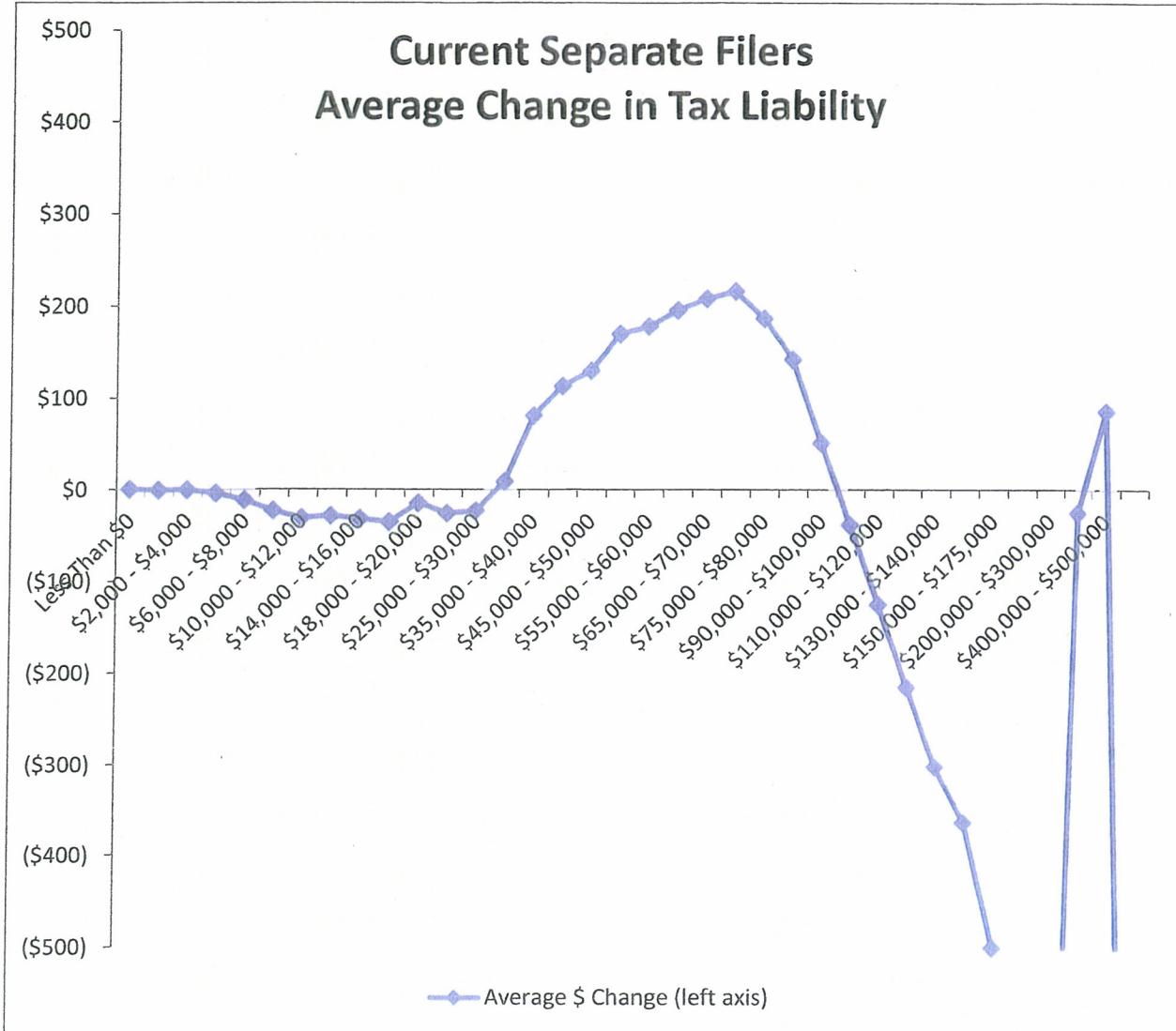


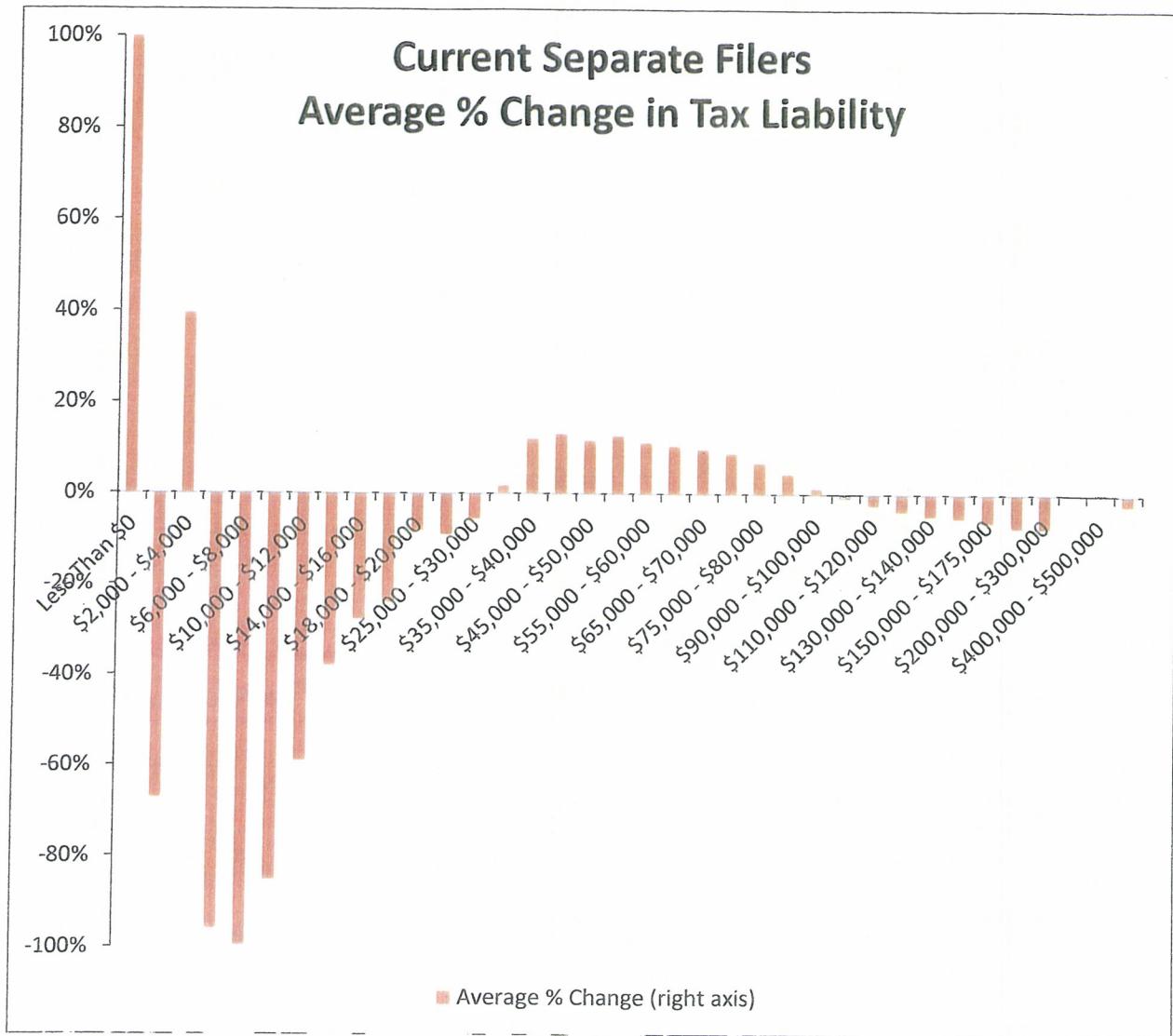


## % With Increase, Decrease & No Change Current Separate Filers

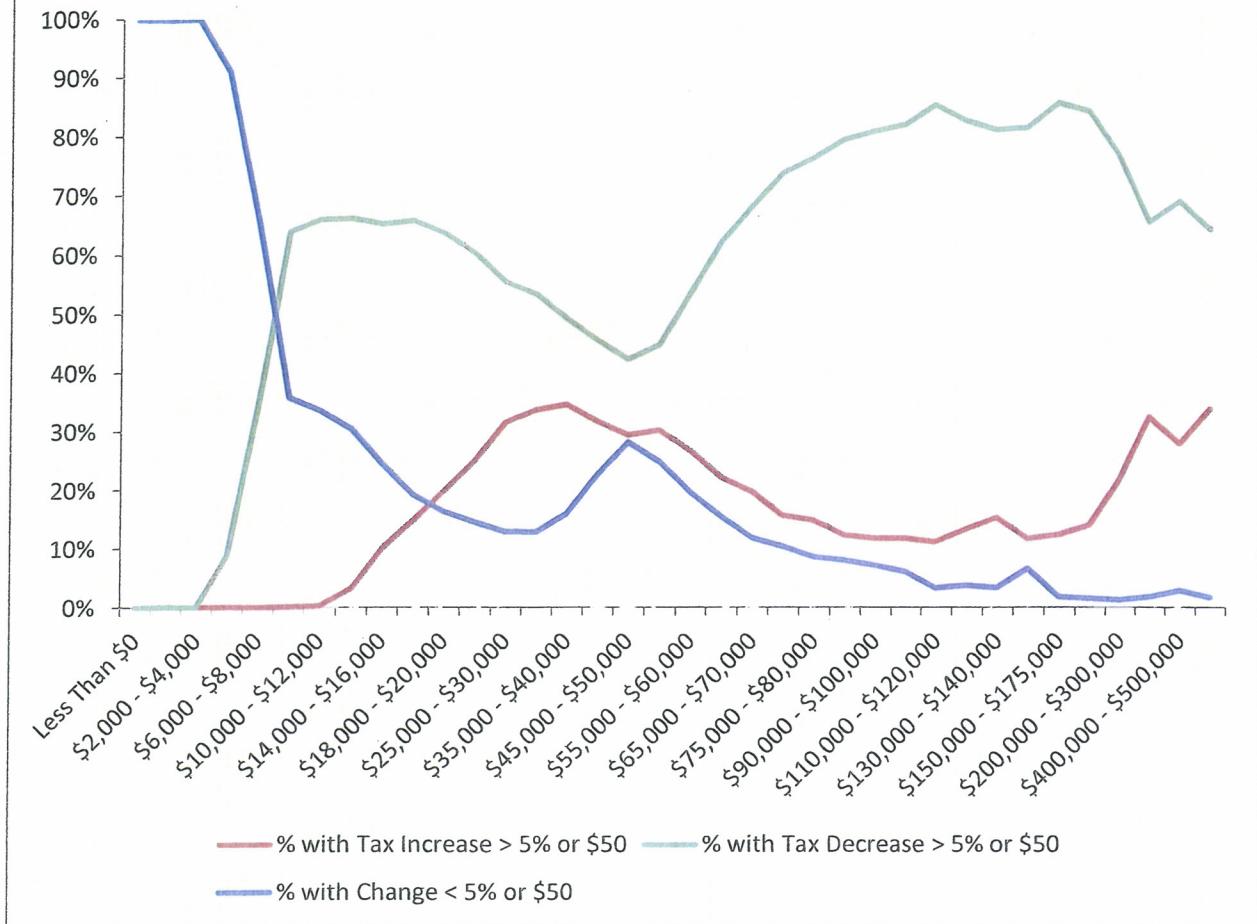


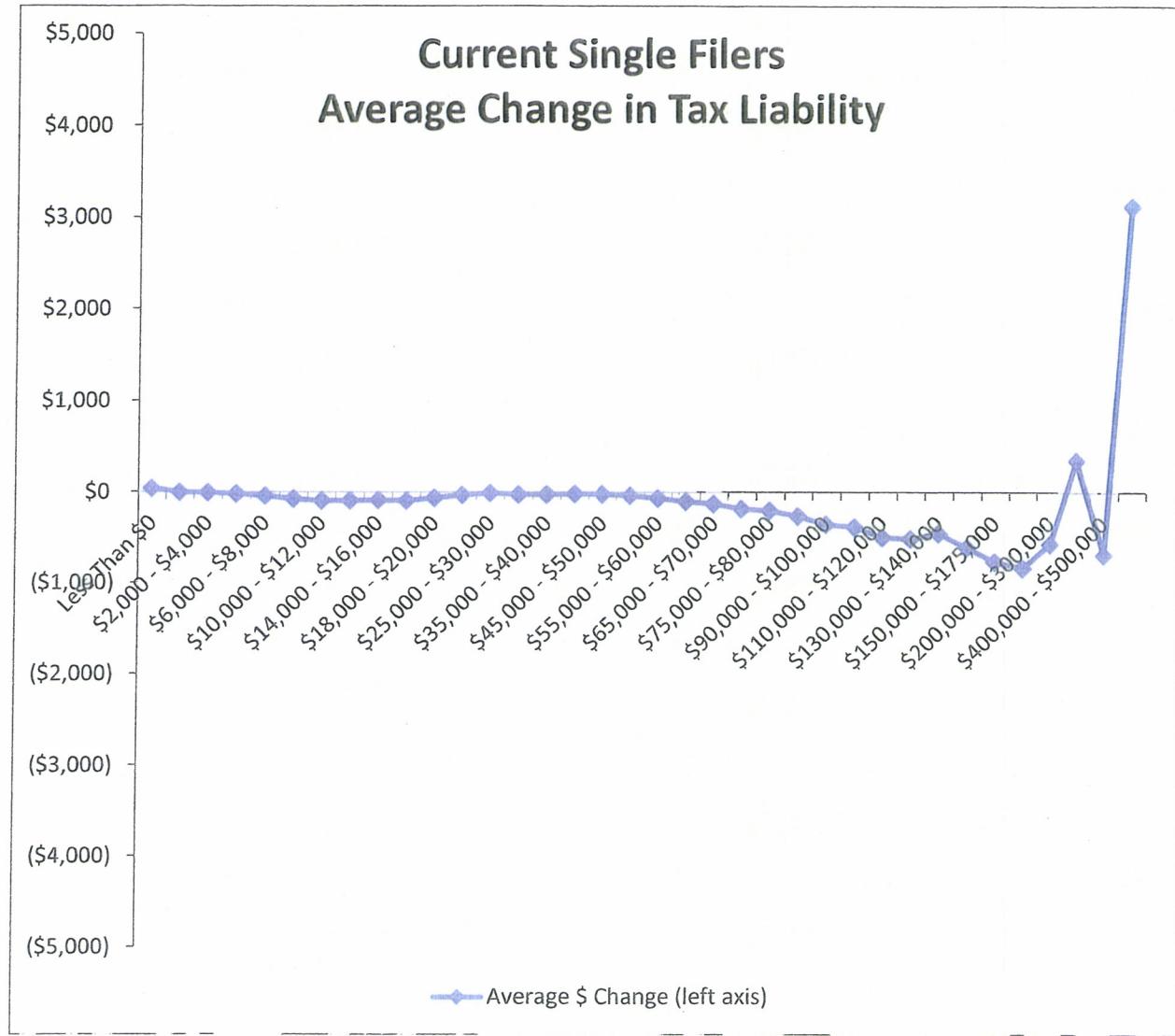


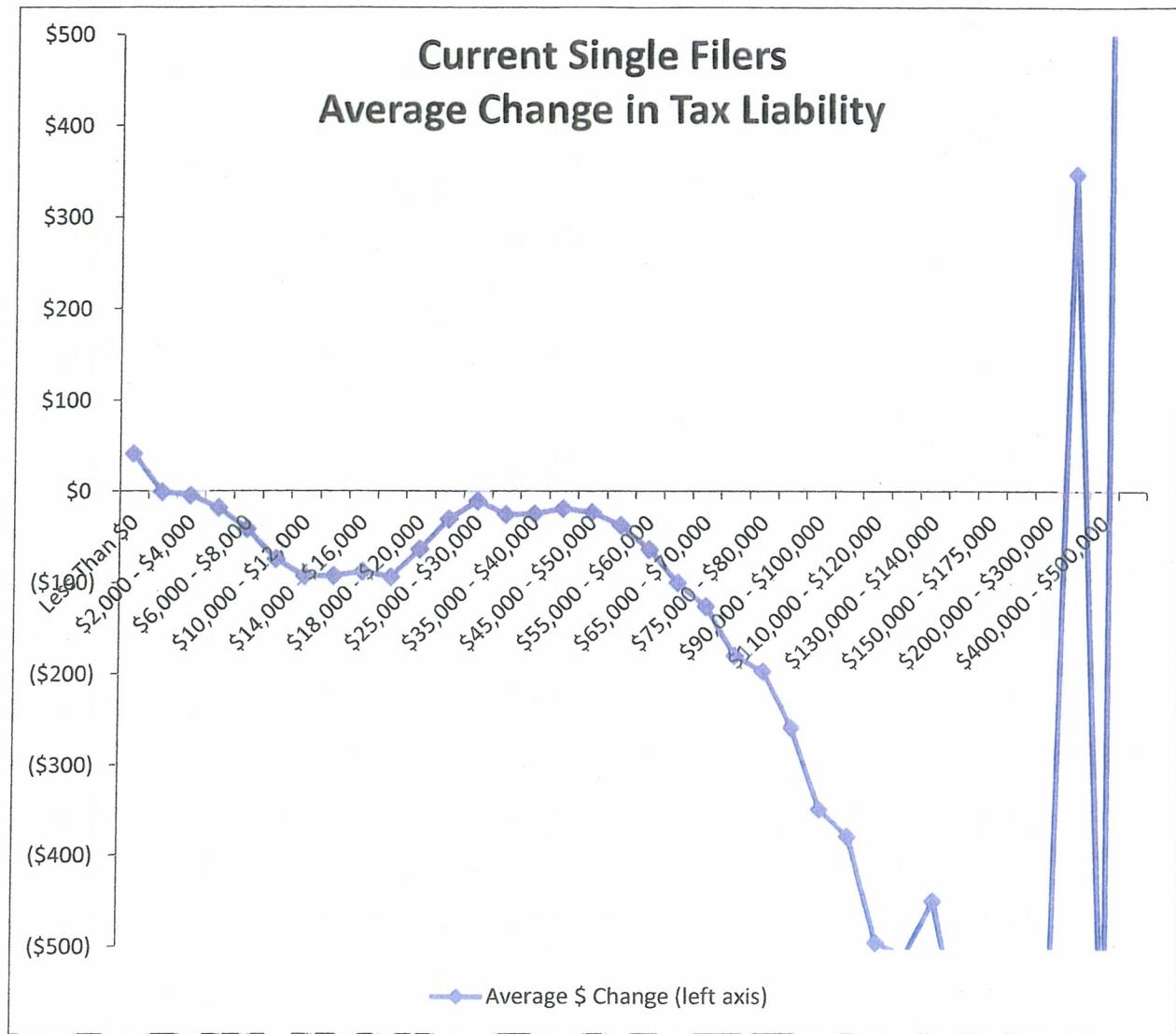


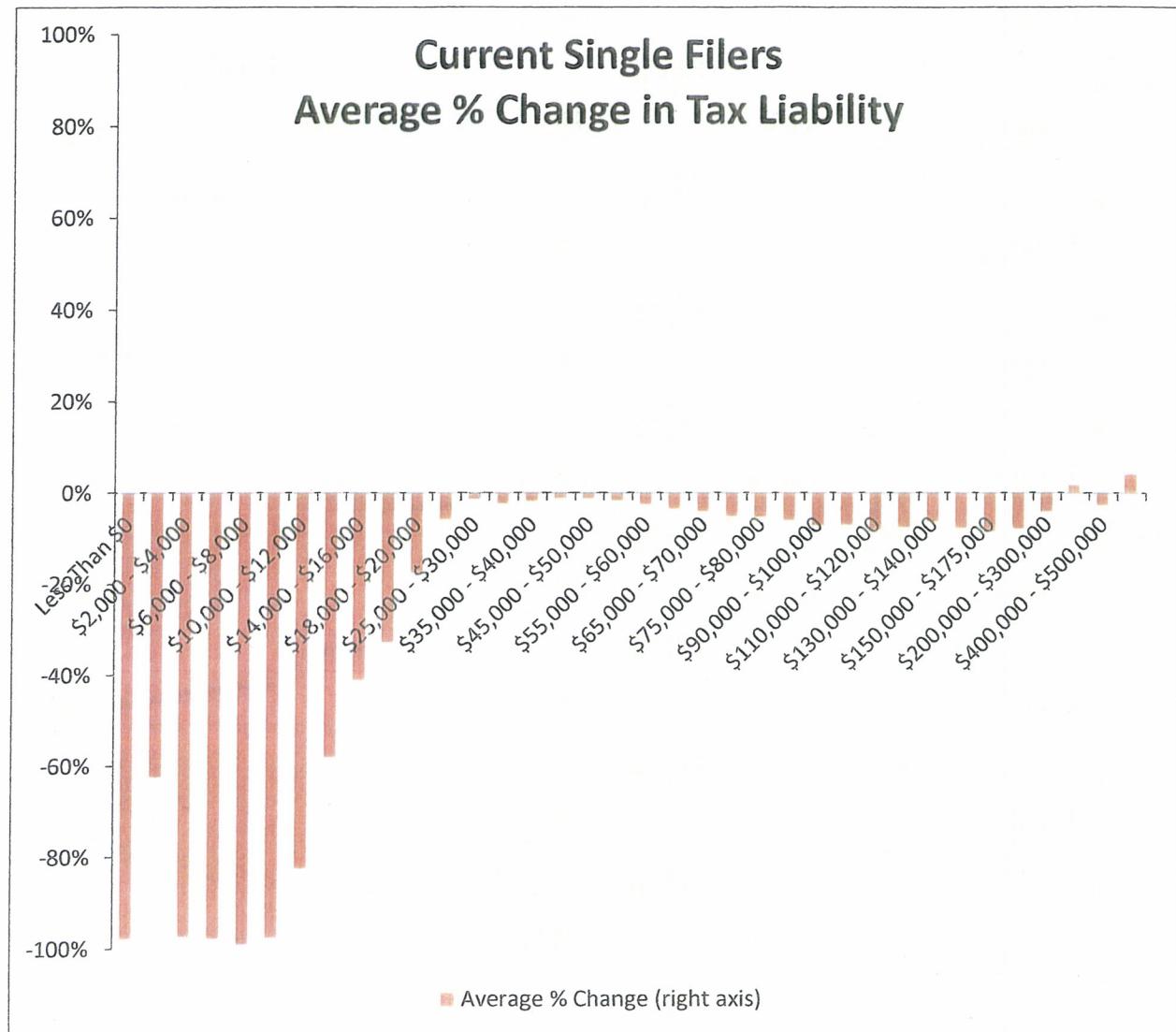


## % With Increase, Decrease & No Change Current Single Filers



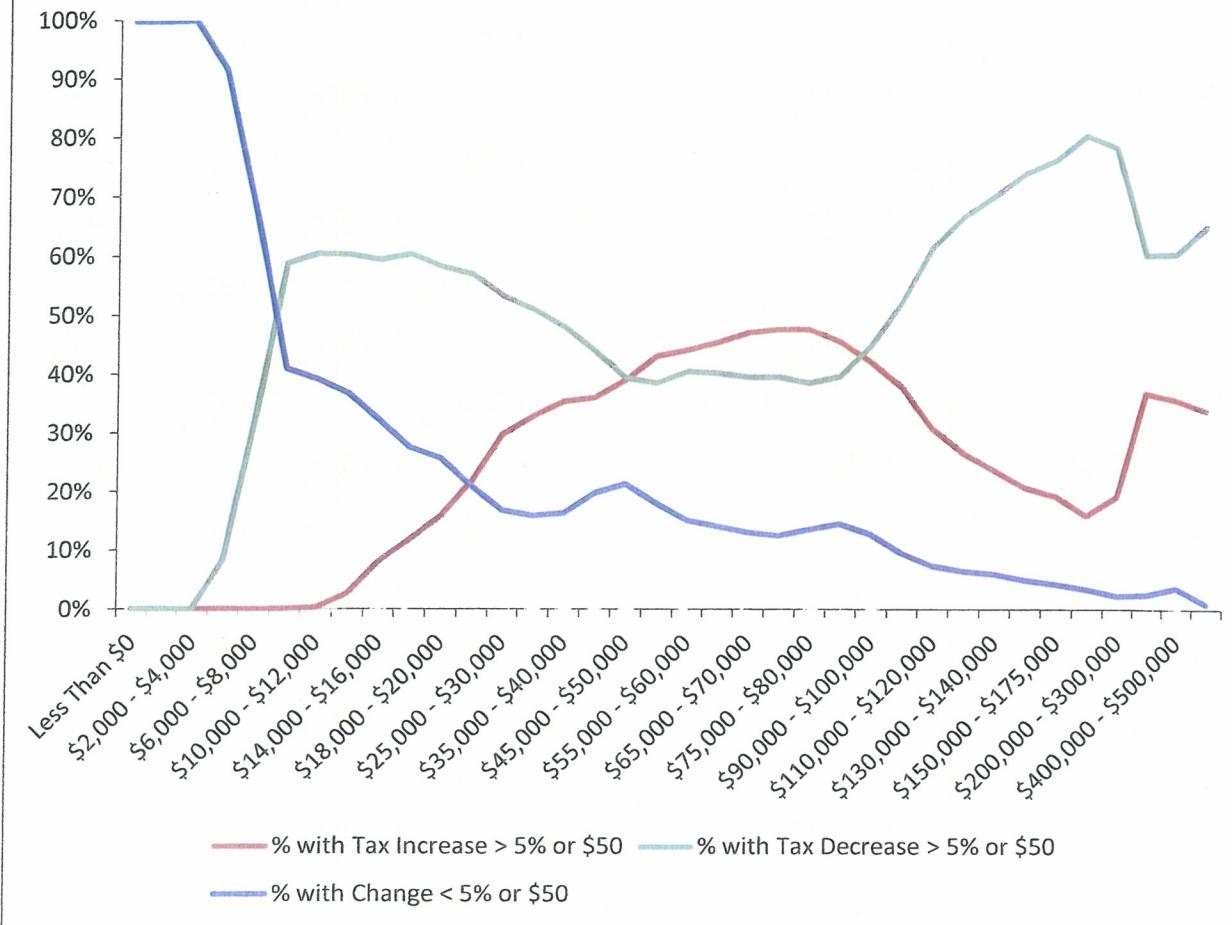


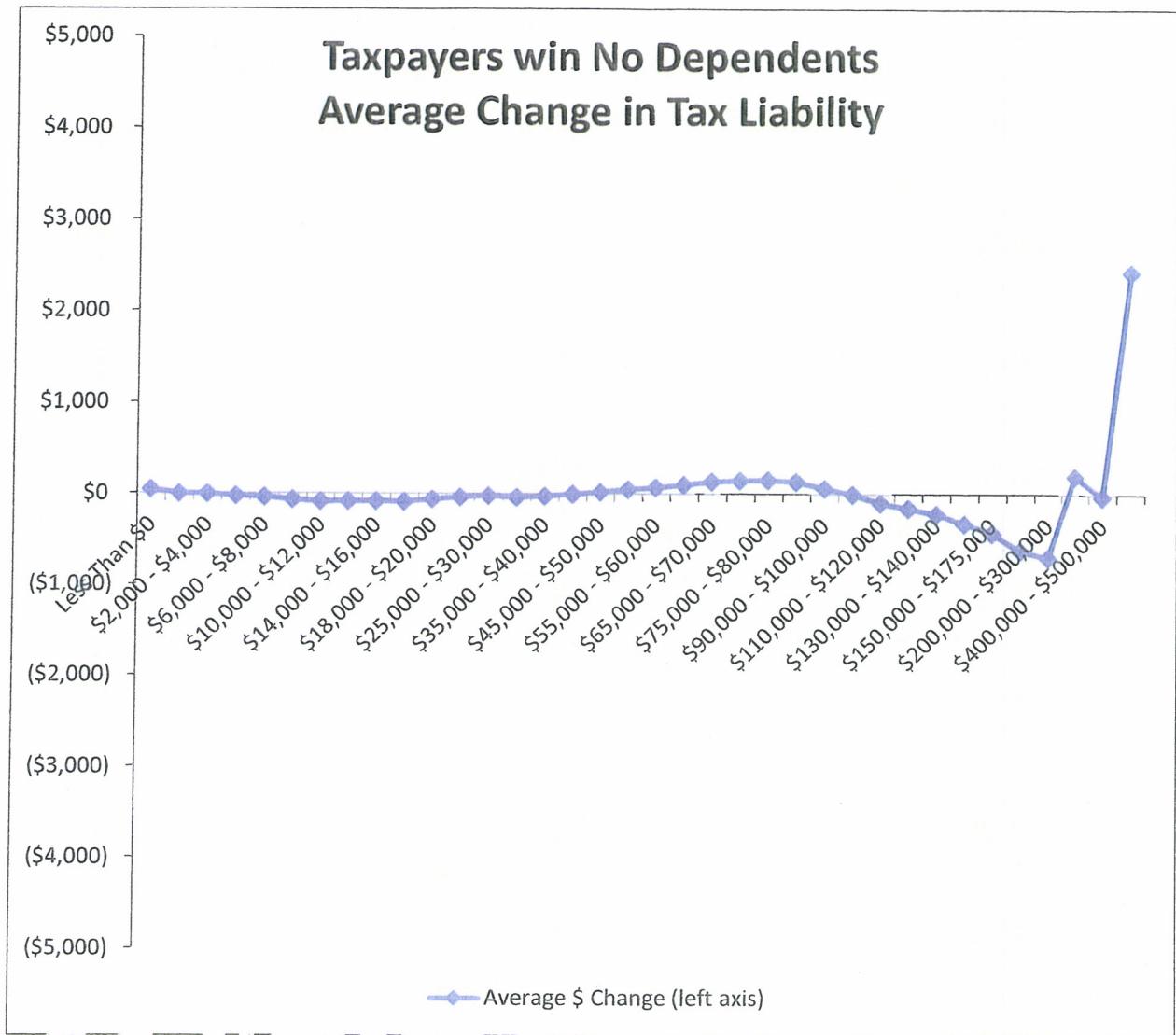


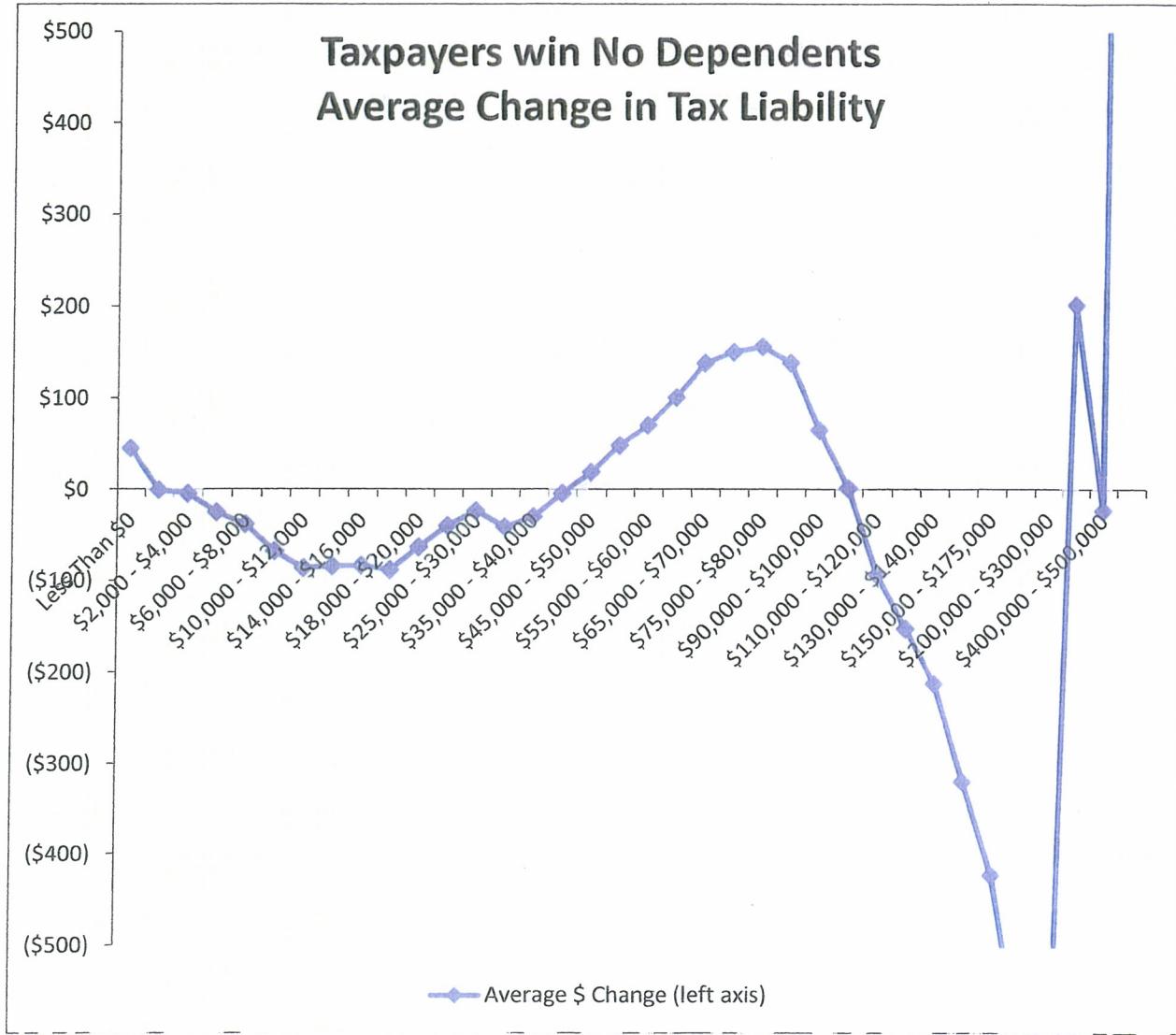


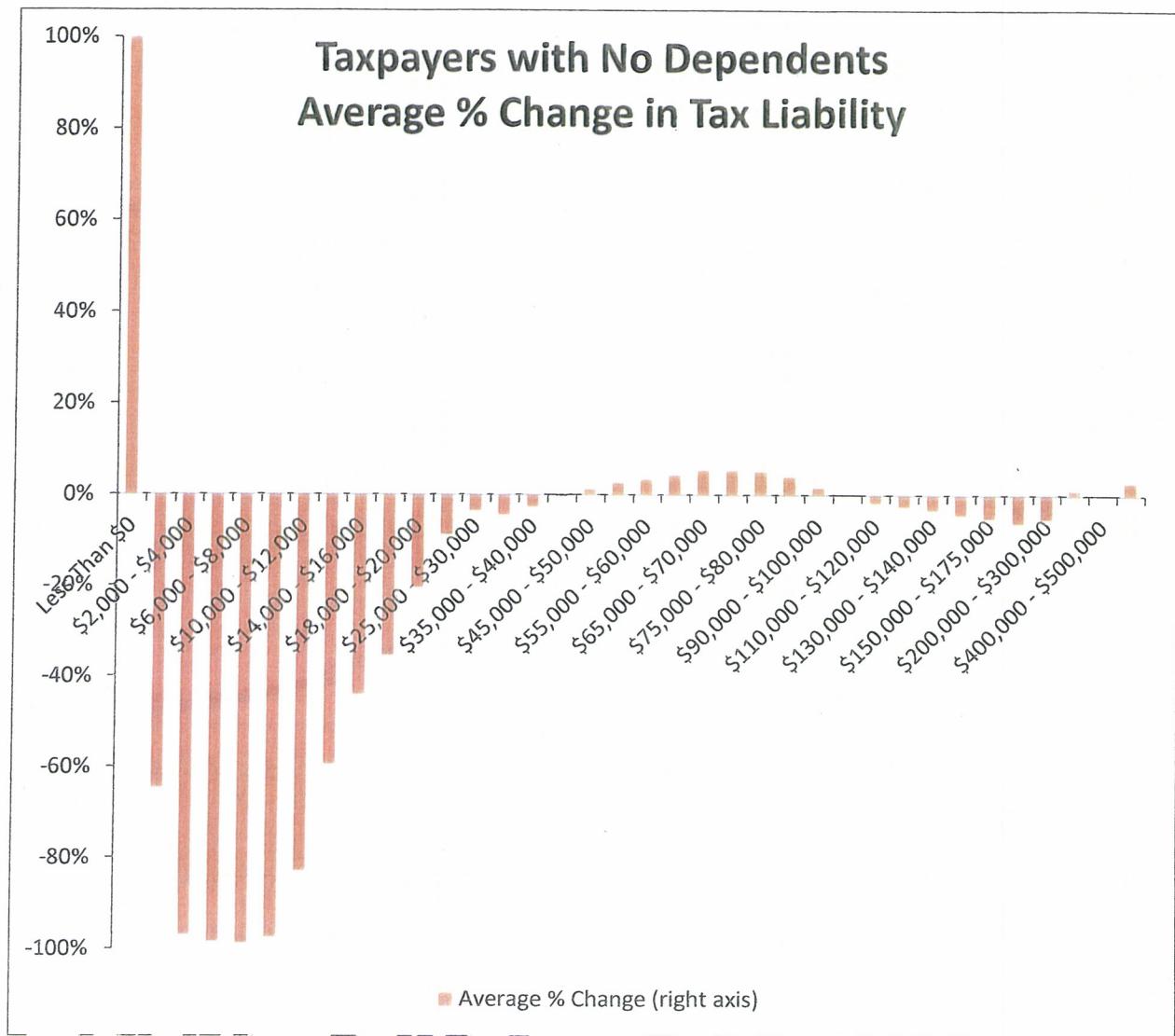
Taxpayers Grouped by Whether They Claimed Dependents

## % With Increase, Decrease & No Change Taxpayers with No Dependents

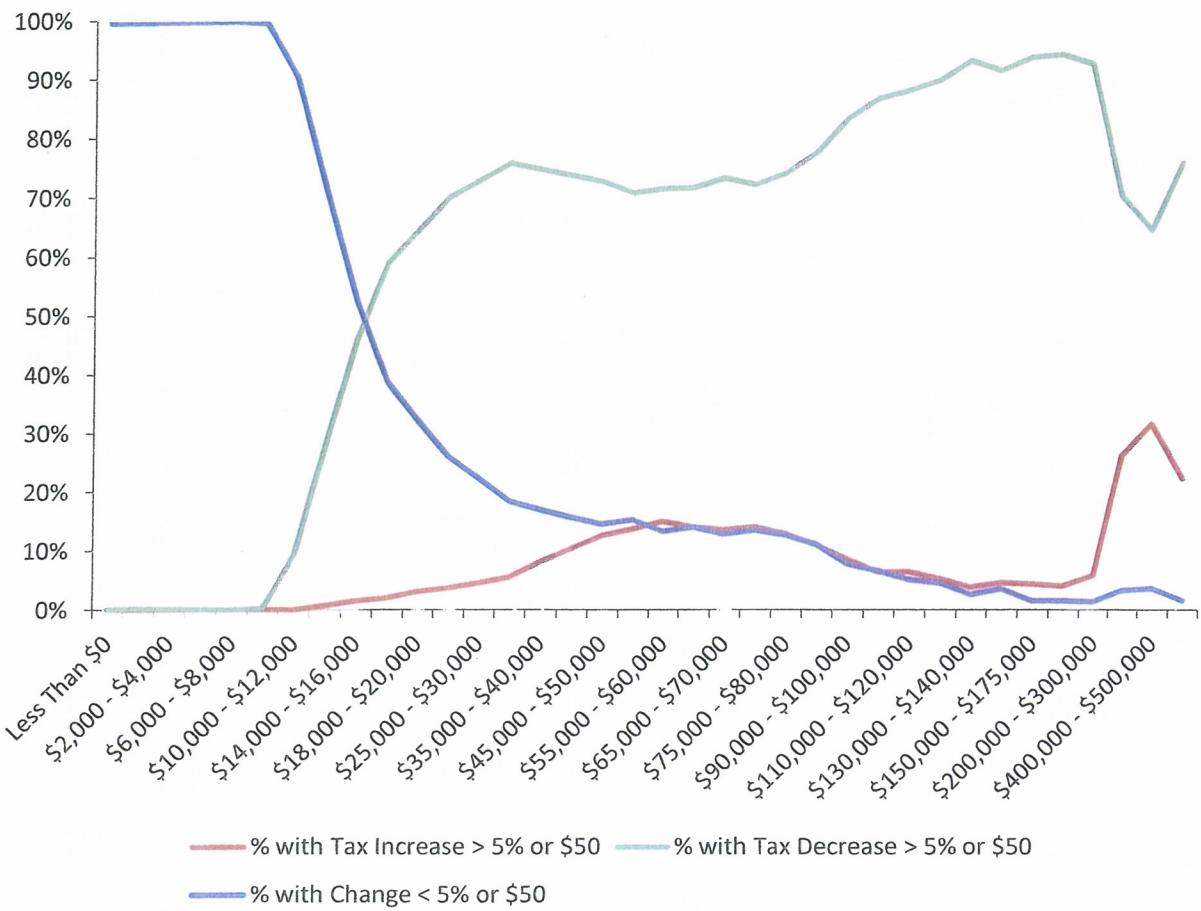


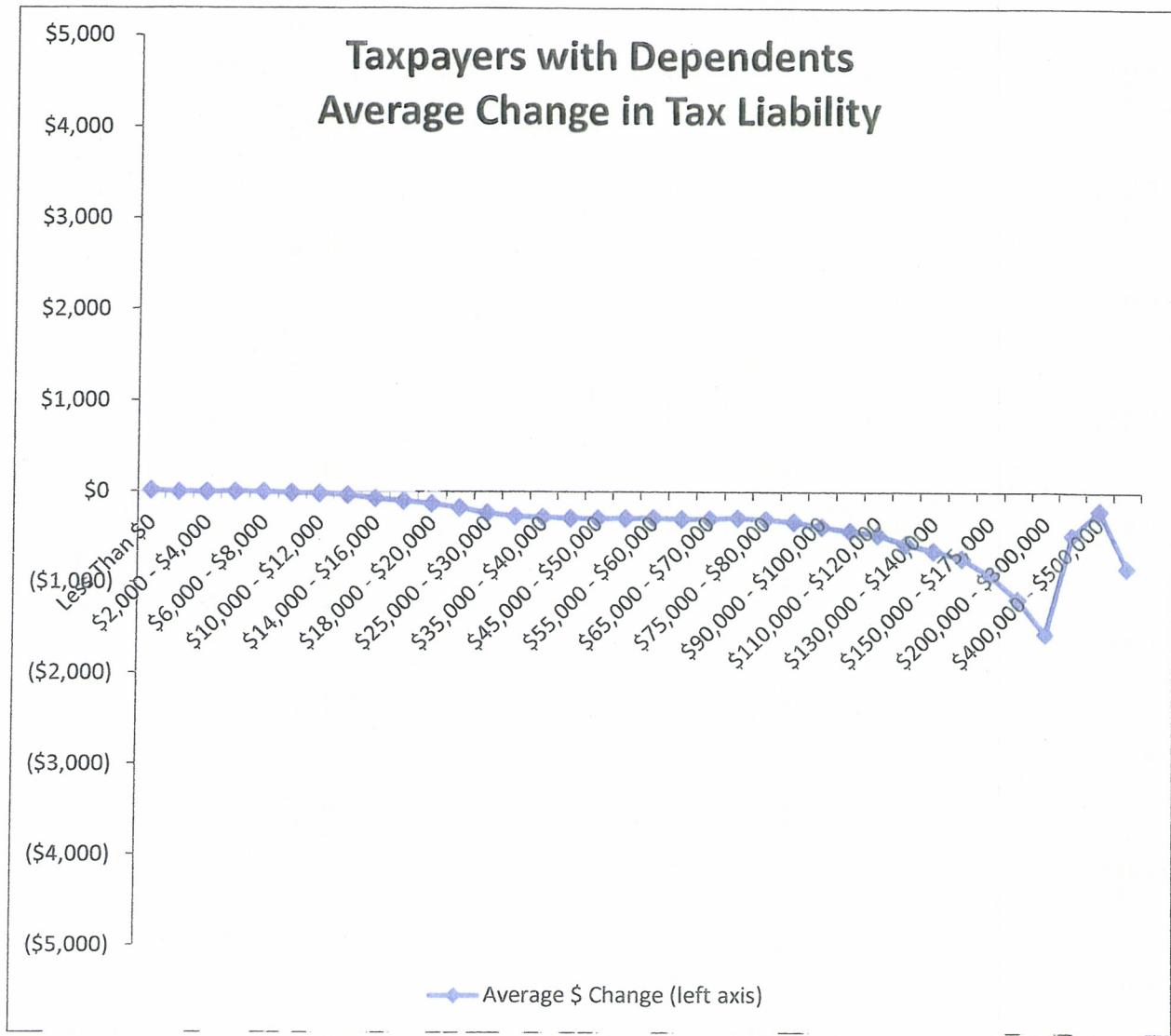


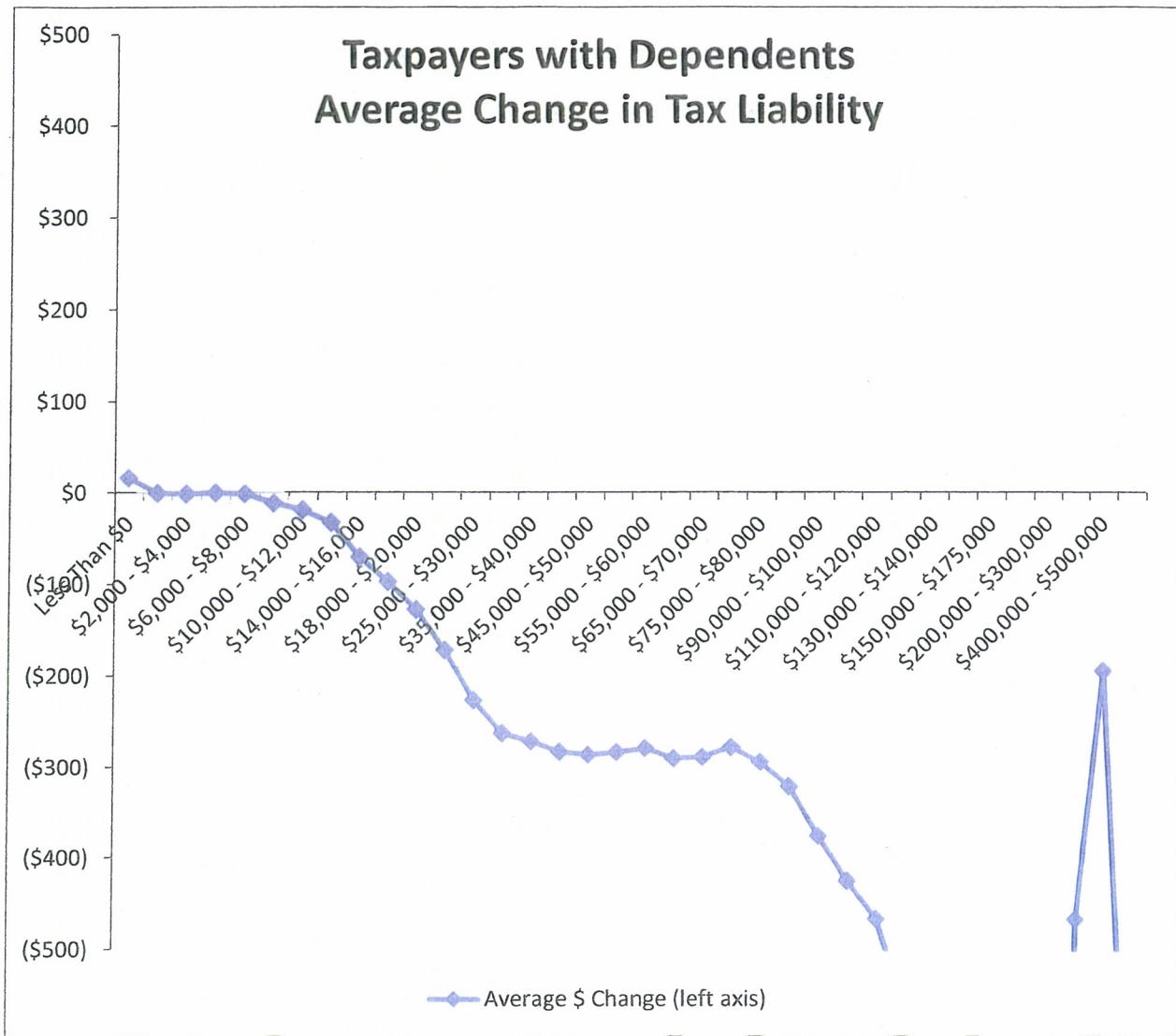


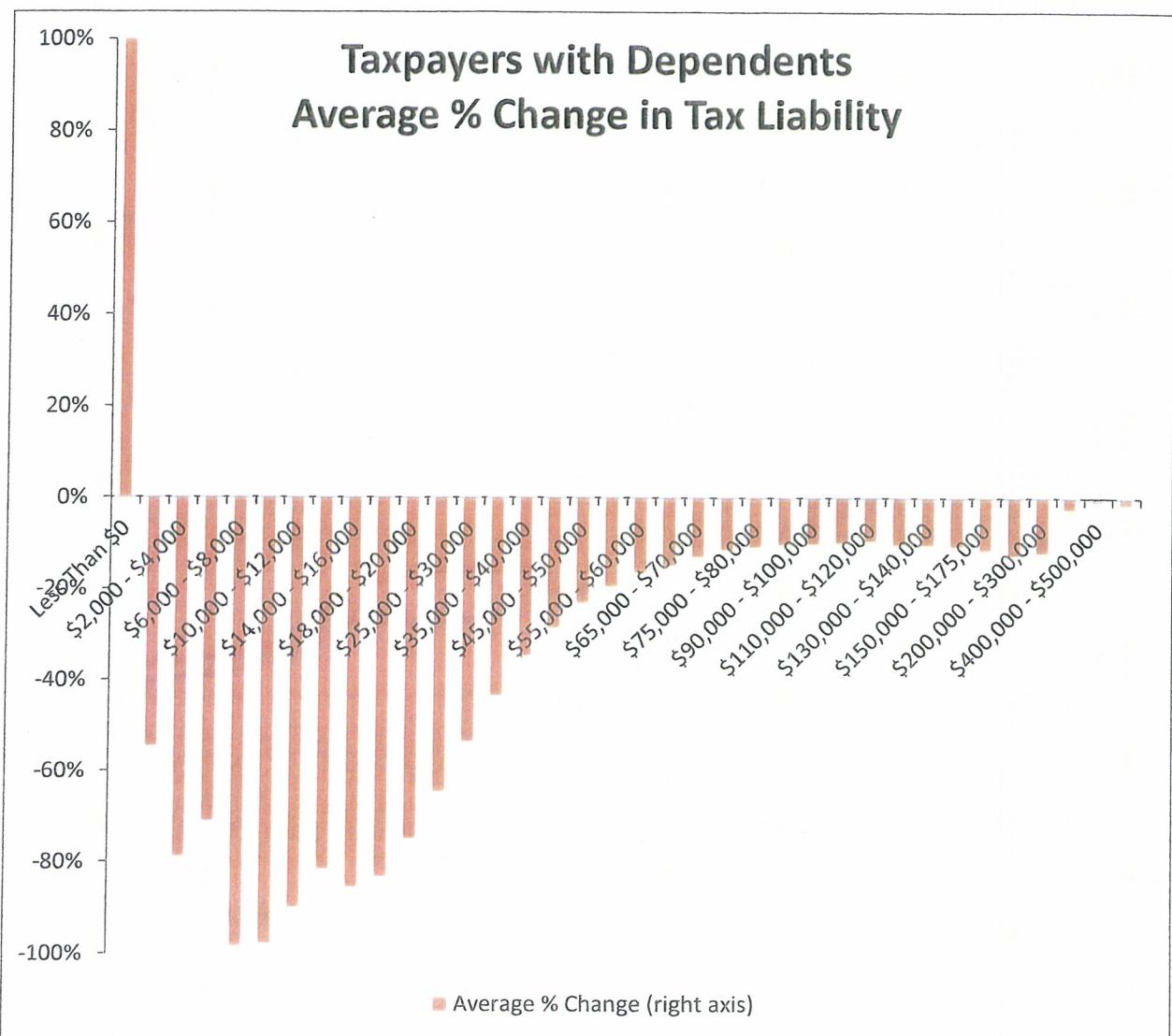


## % With Increase, Decrease & No Change Taxpayers with Dependents



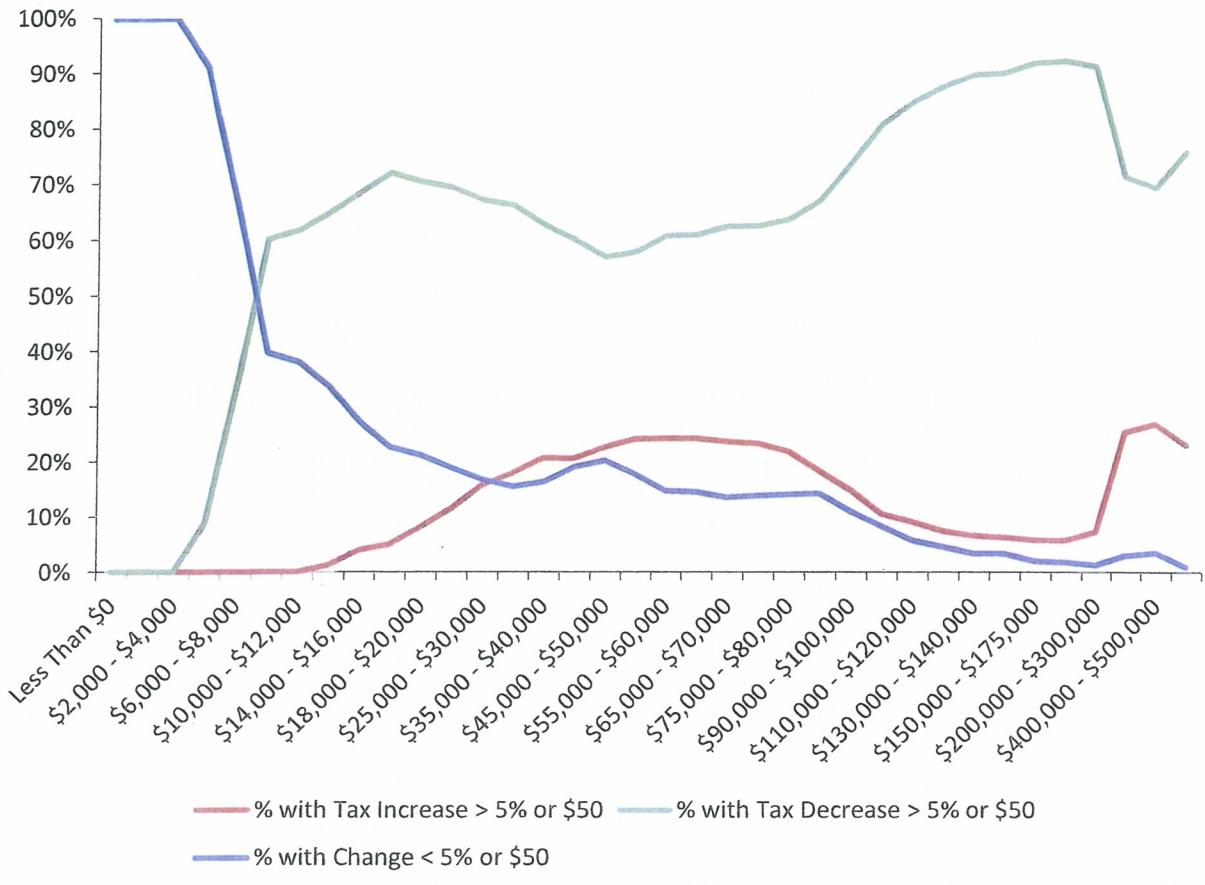


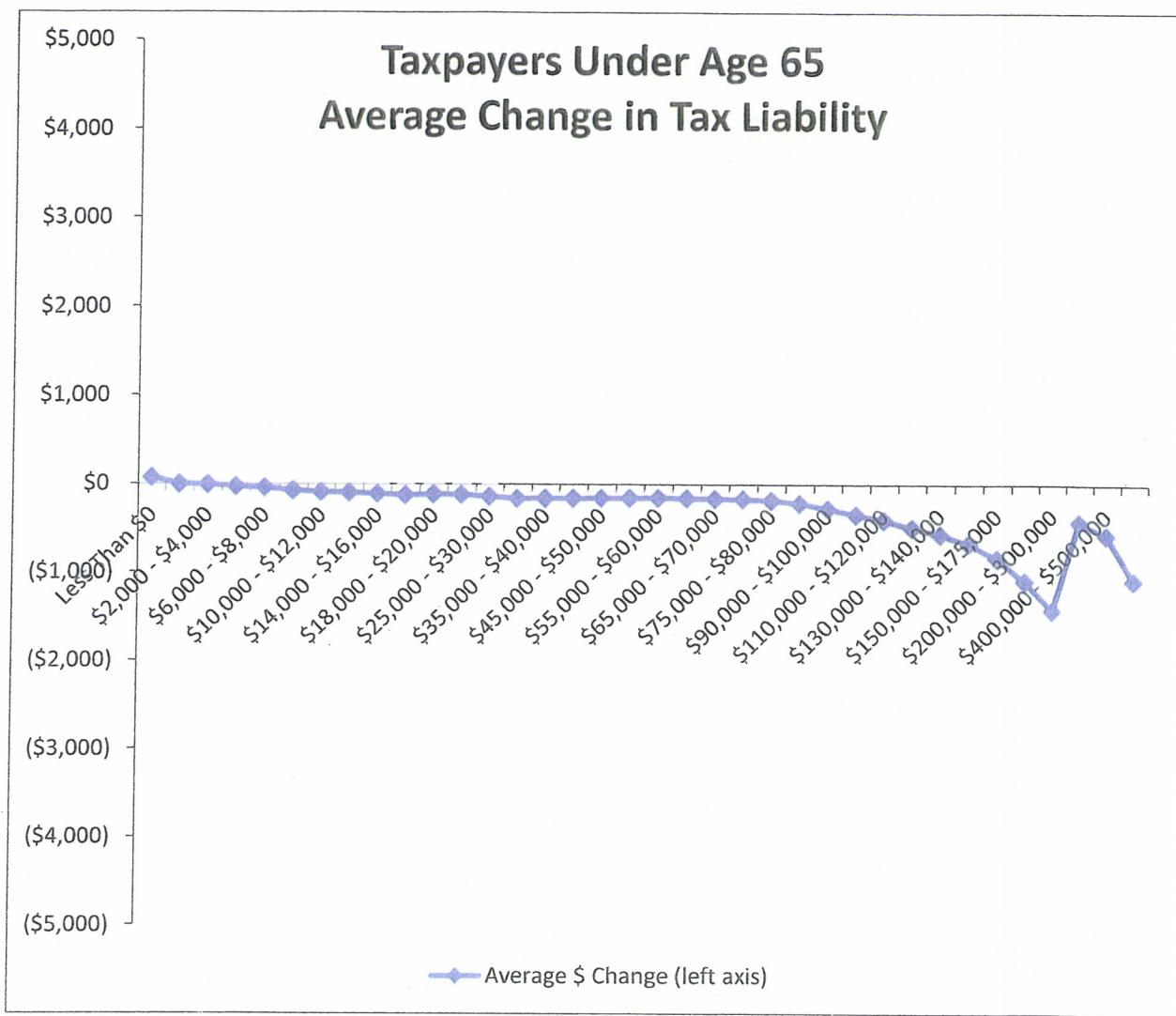


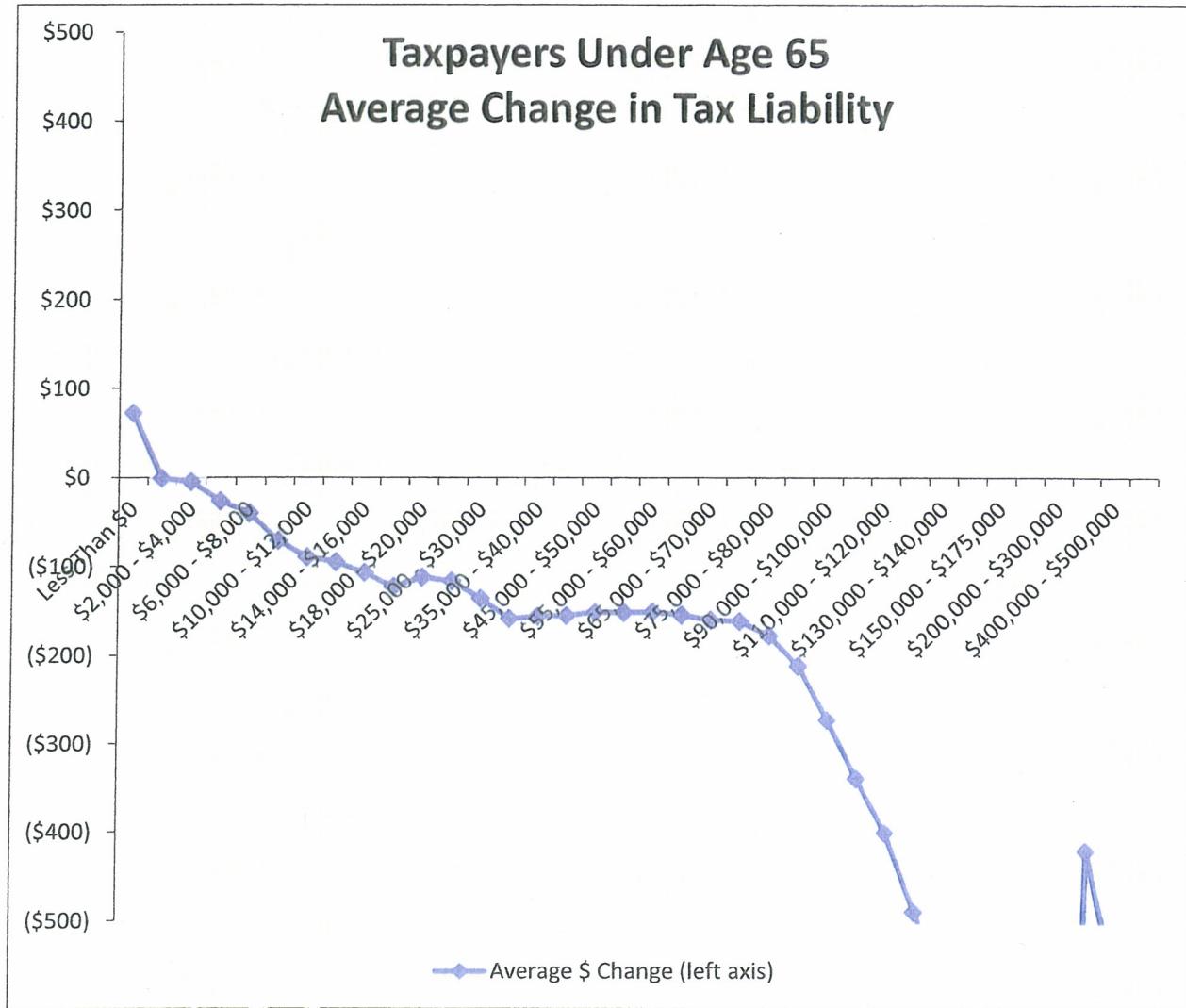


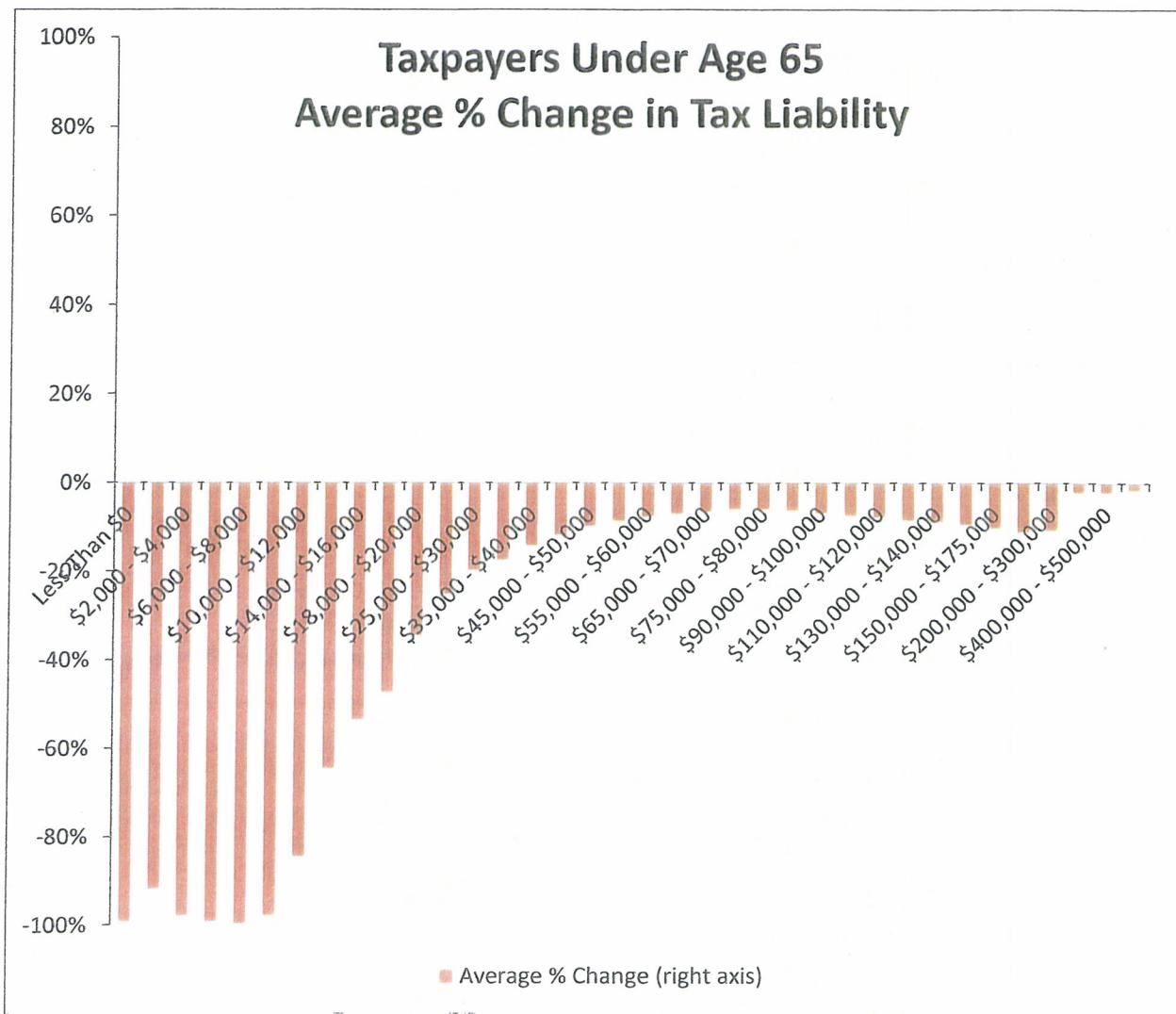
Taxpayers Grouped by Whether Age 65 and Older

## % With Increase, Decrease & No Change Taxpayers Under Age 65

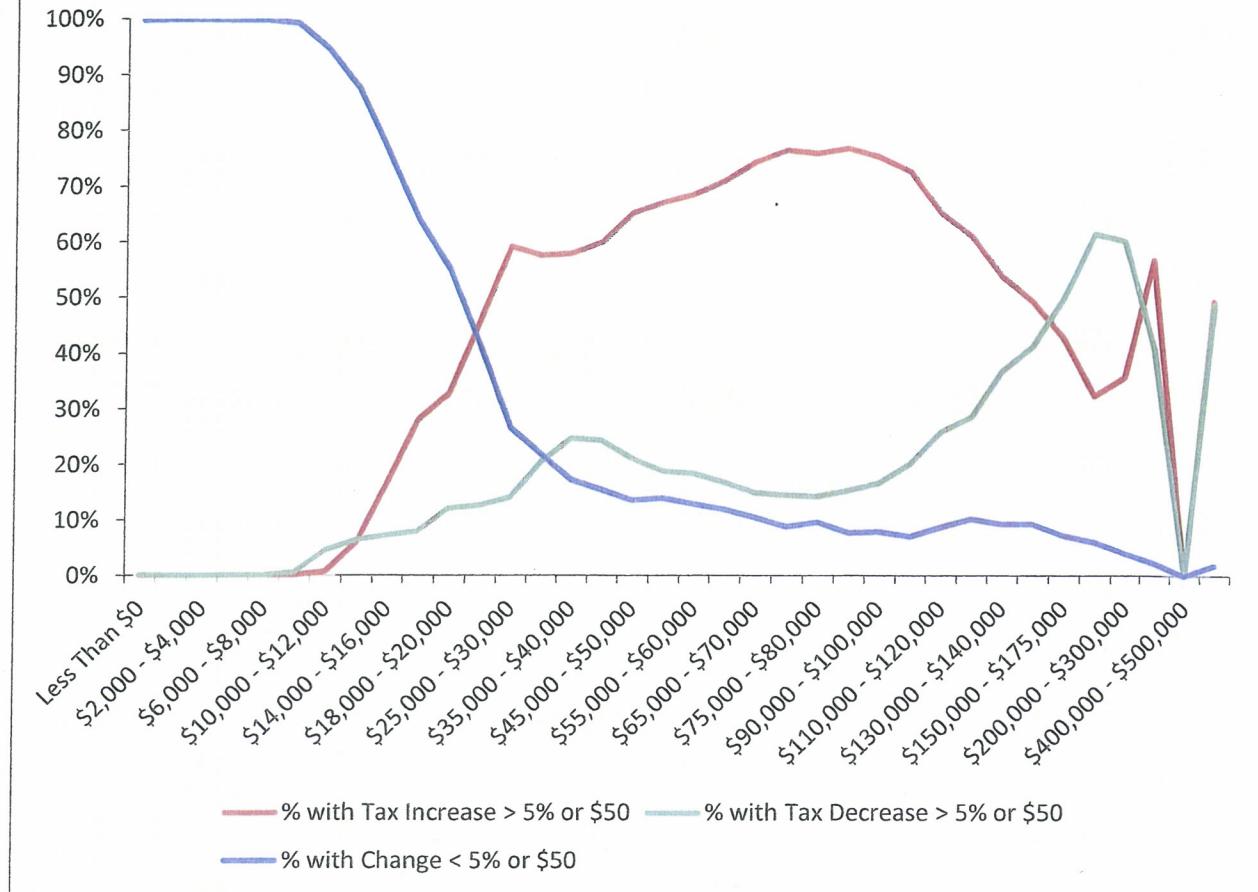


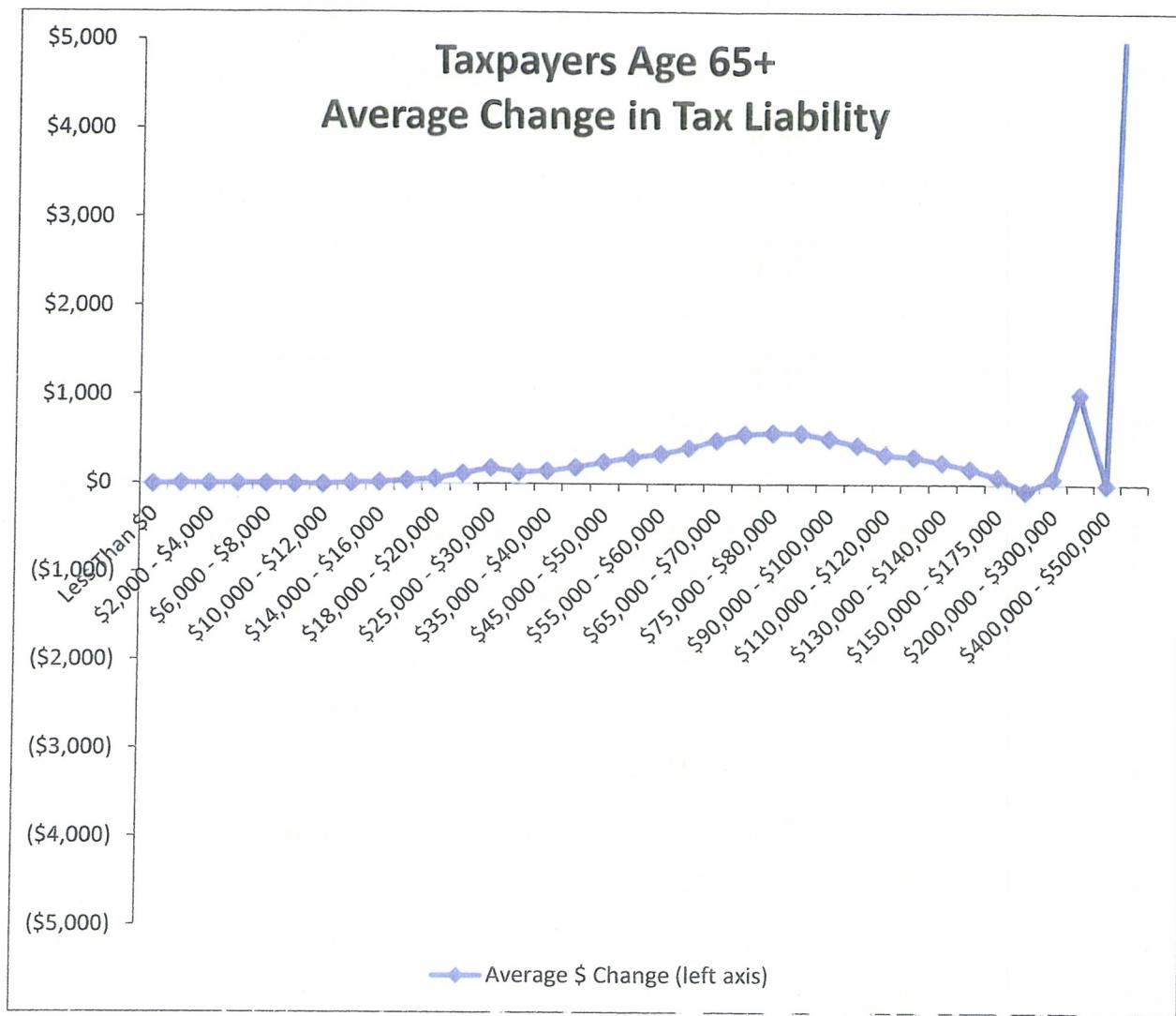


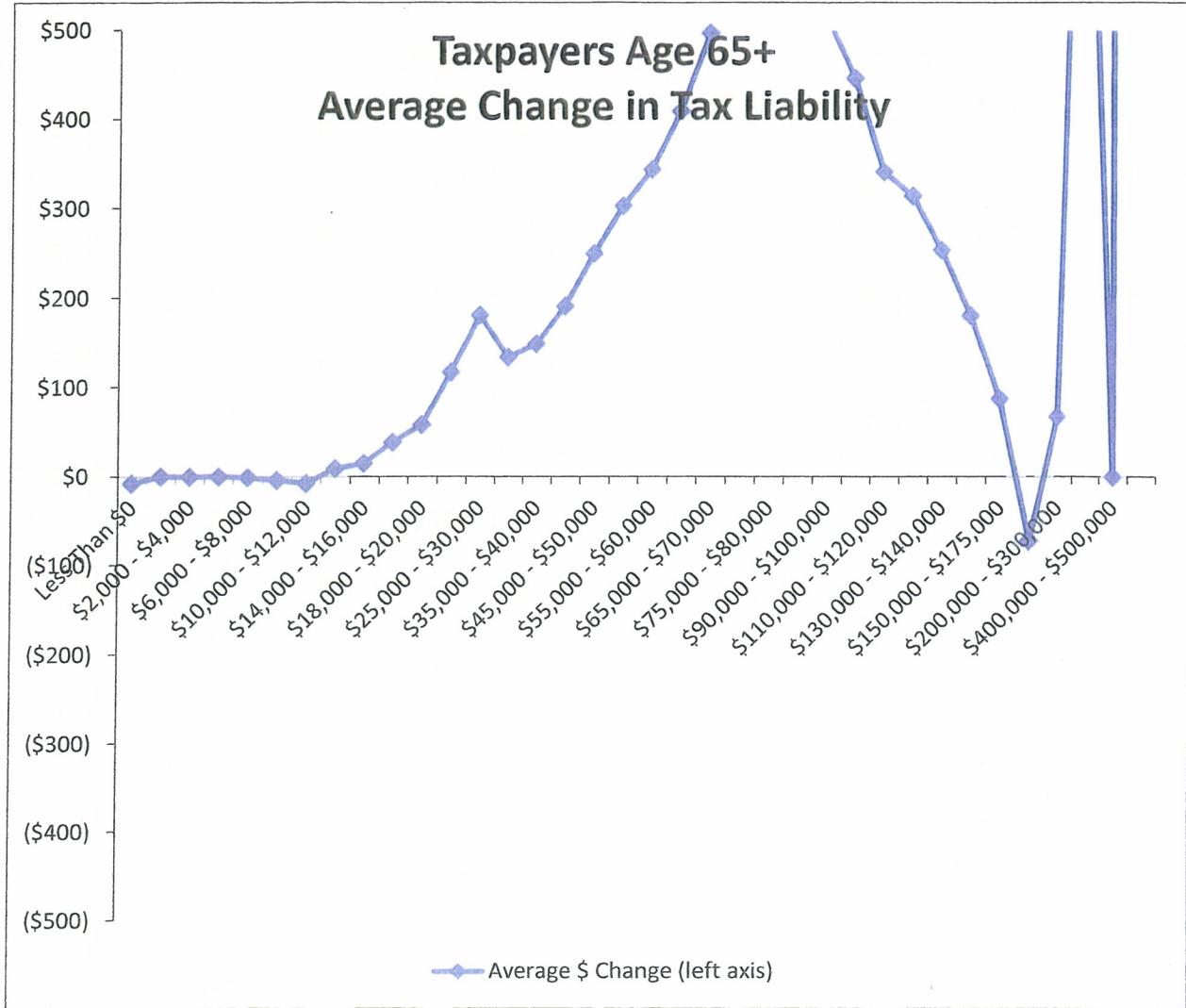


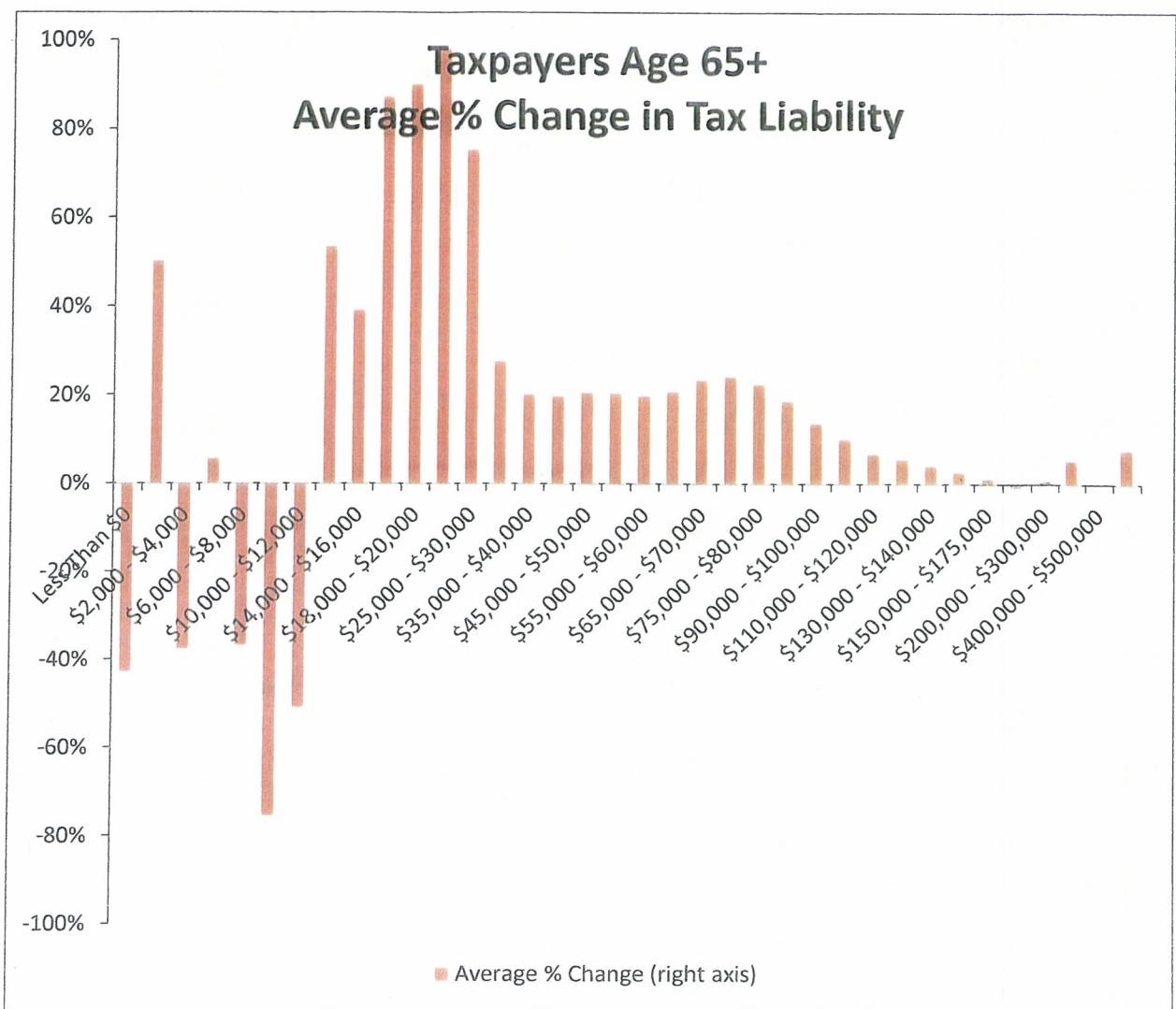


## % With Increase, Decrease & No Change Taxpayers Age 65+



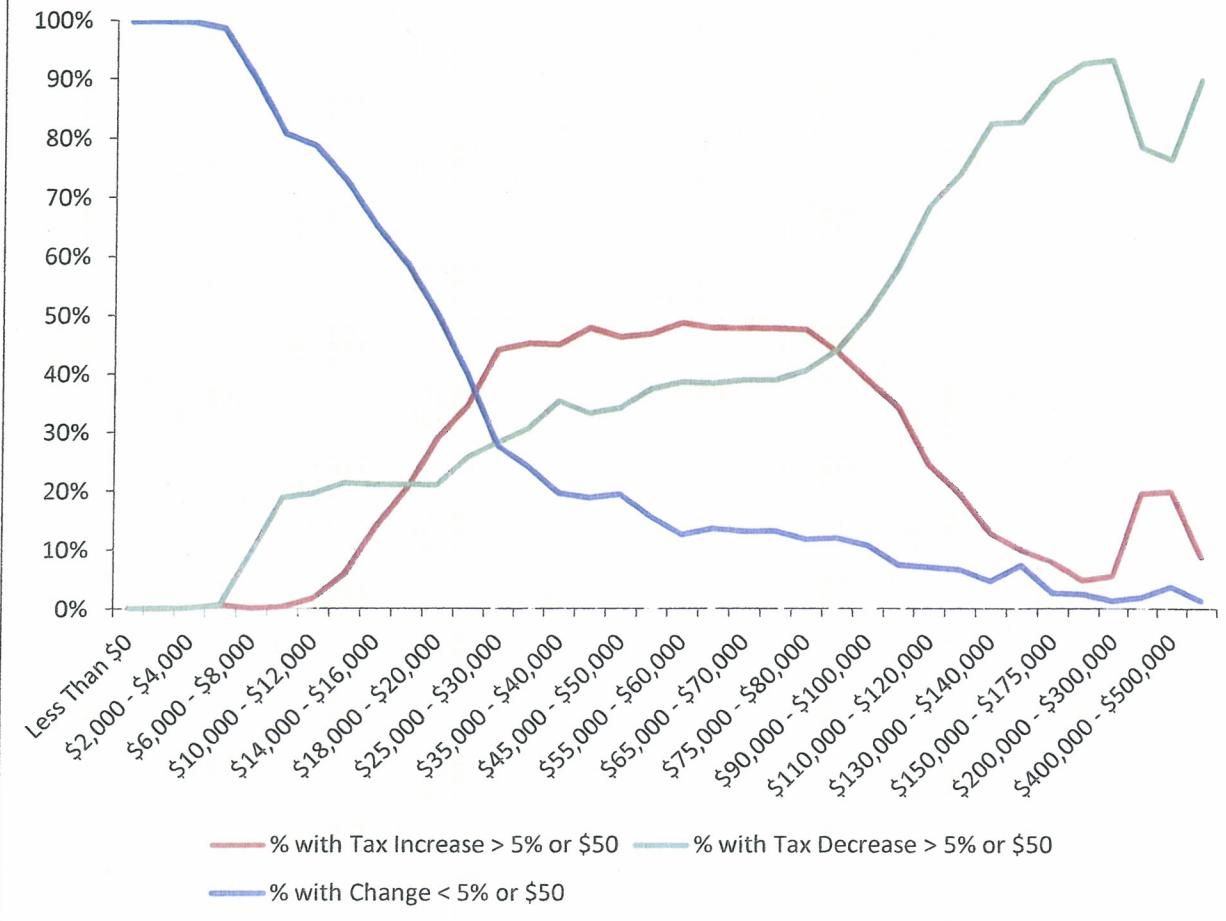


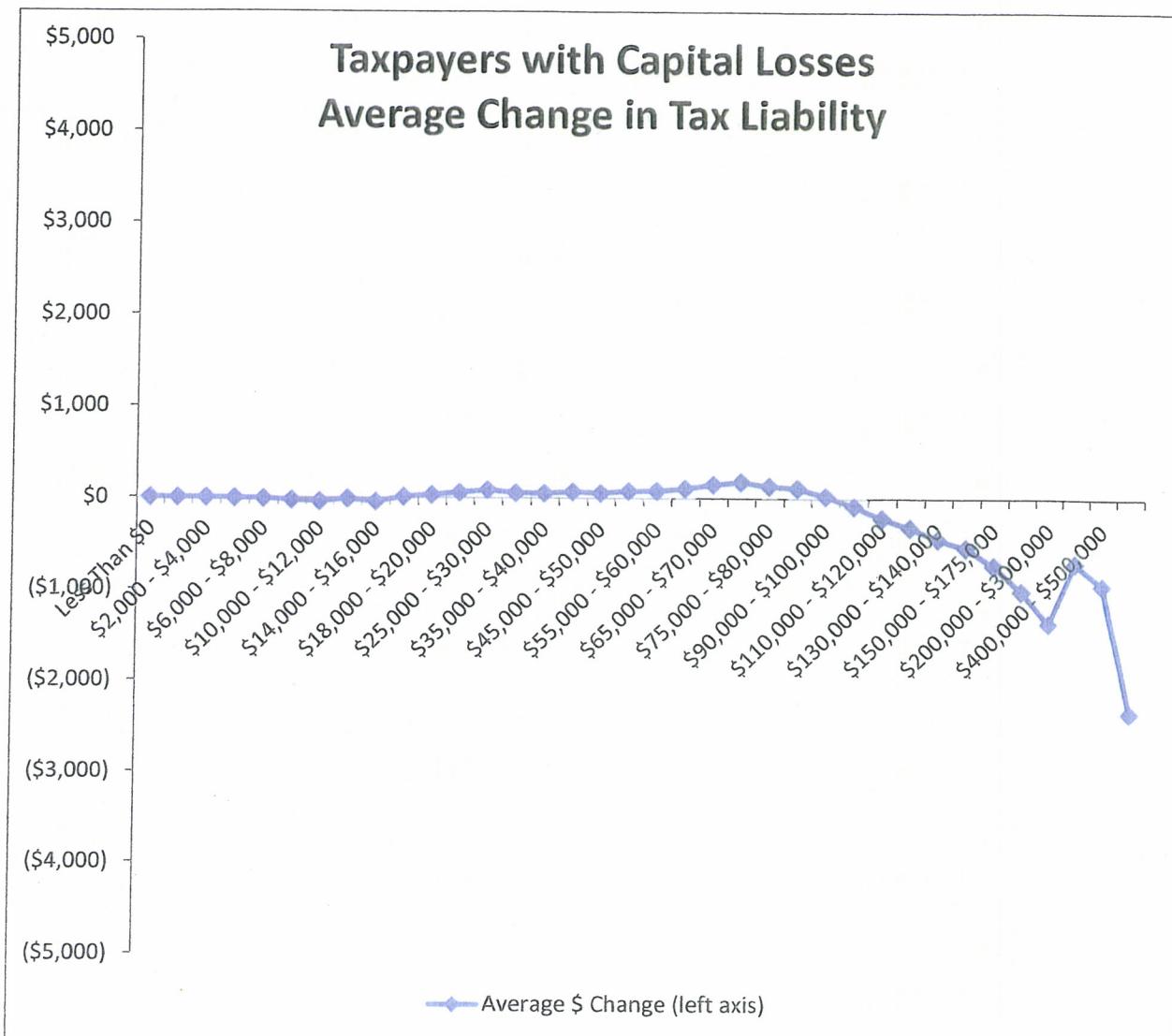


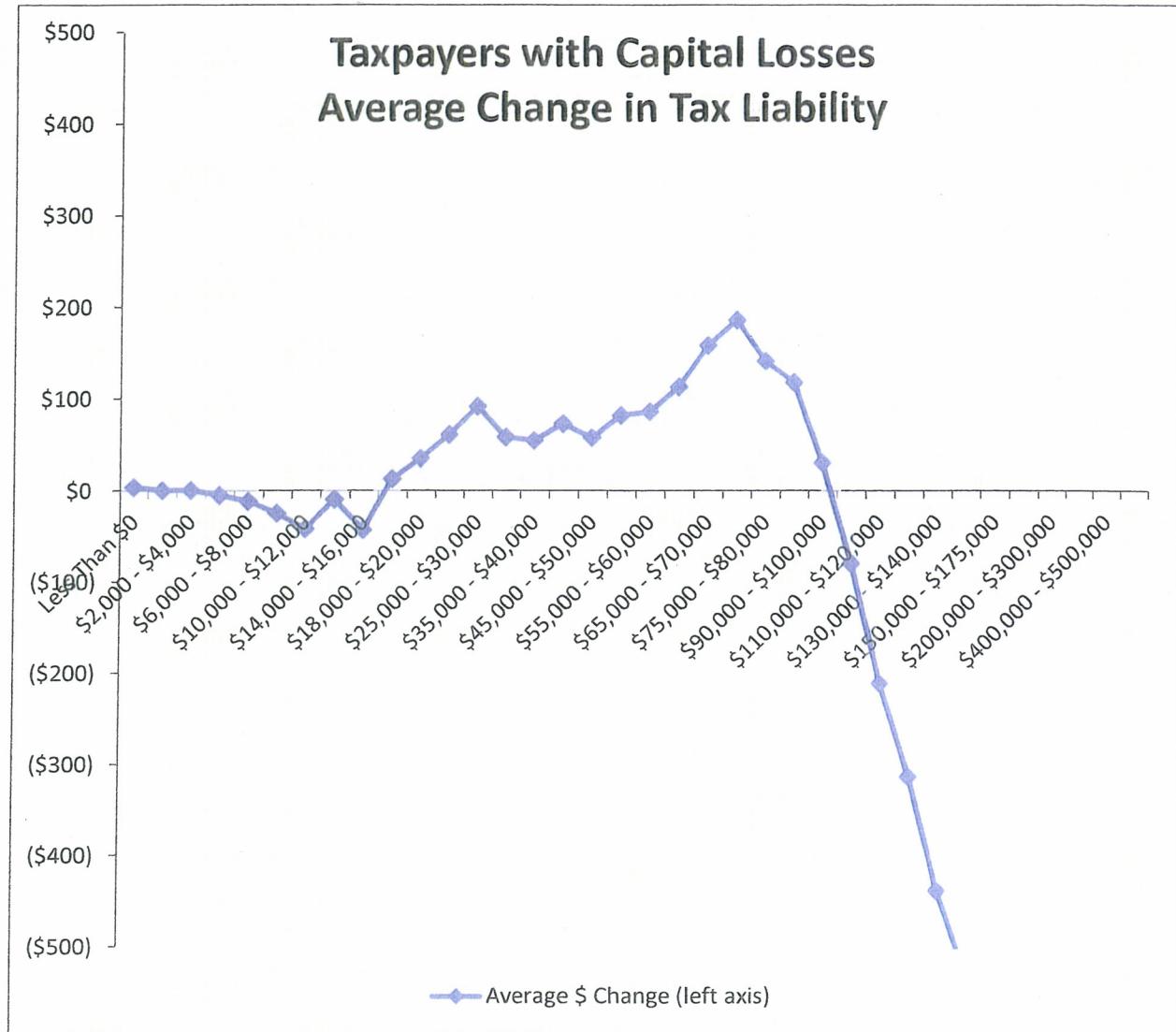


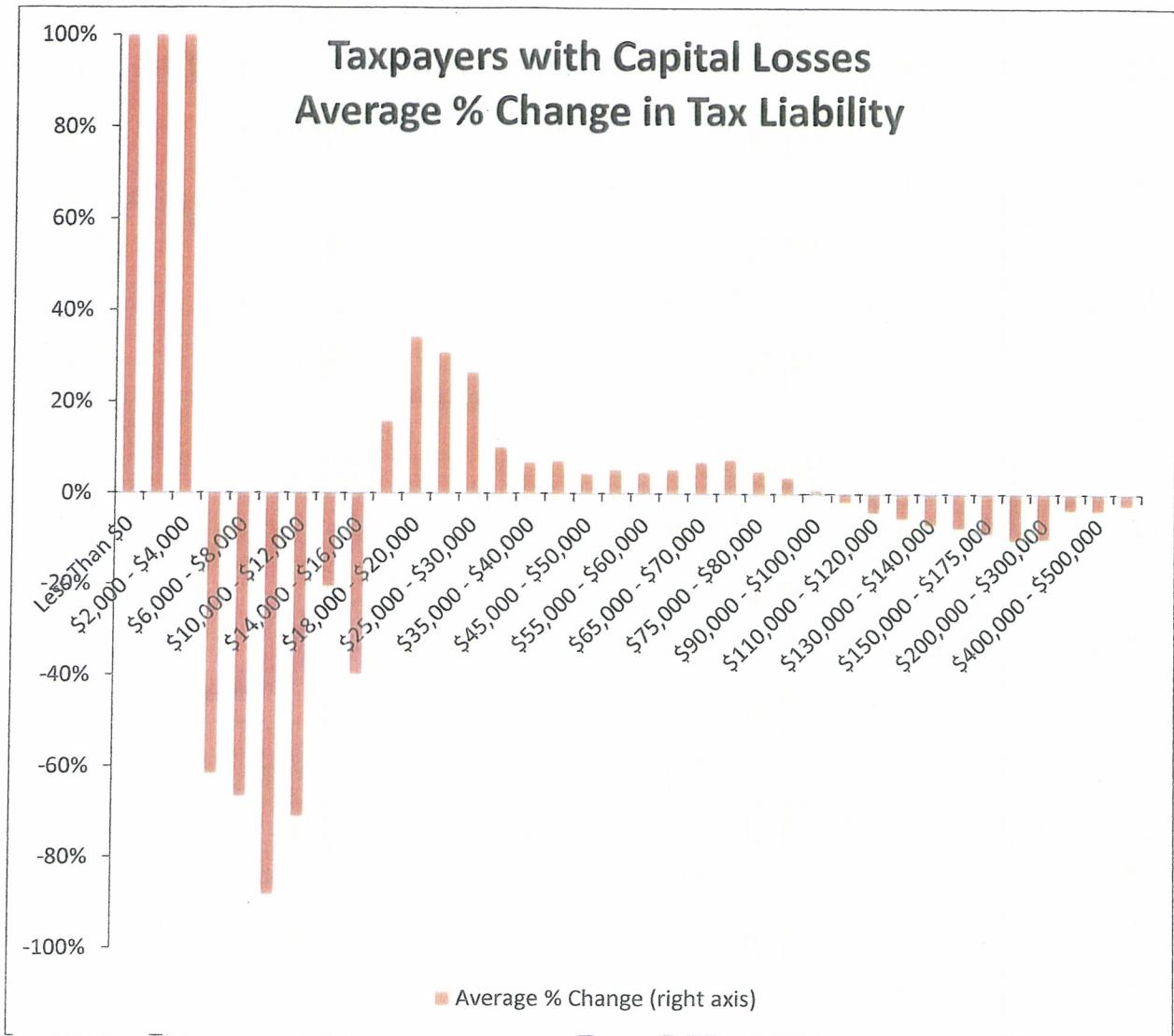
Taxpayers Grouped by Whether Have Capital Gains, Losses, or Neither

## % With Increase, Decrease & No Change Taxpayers With Capital Losses

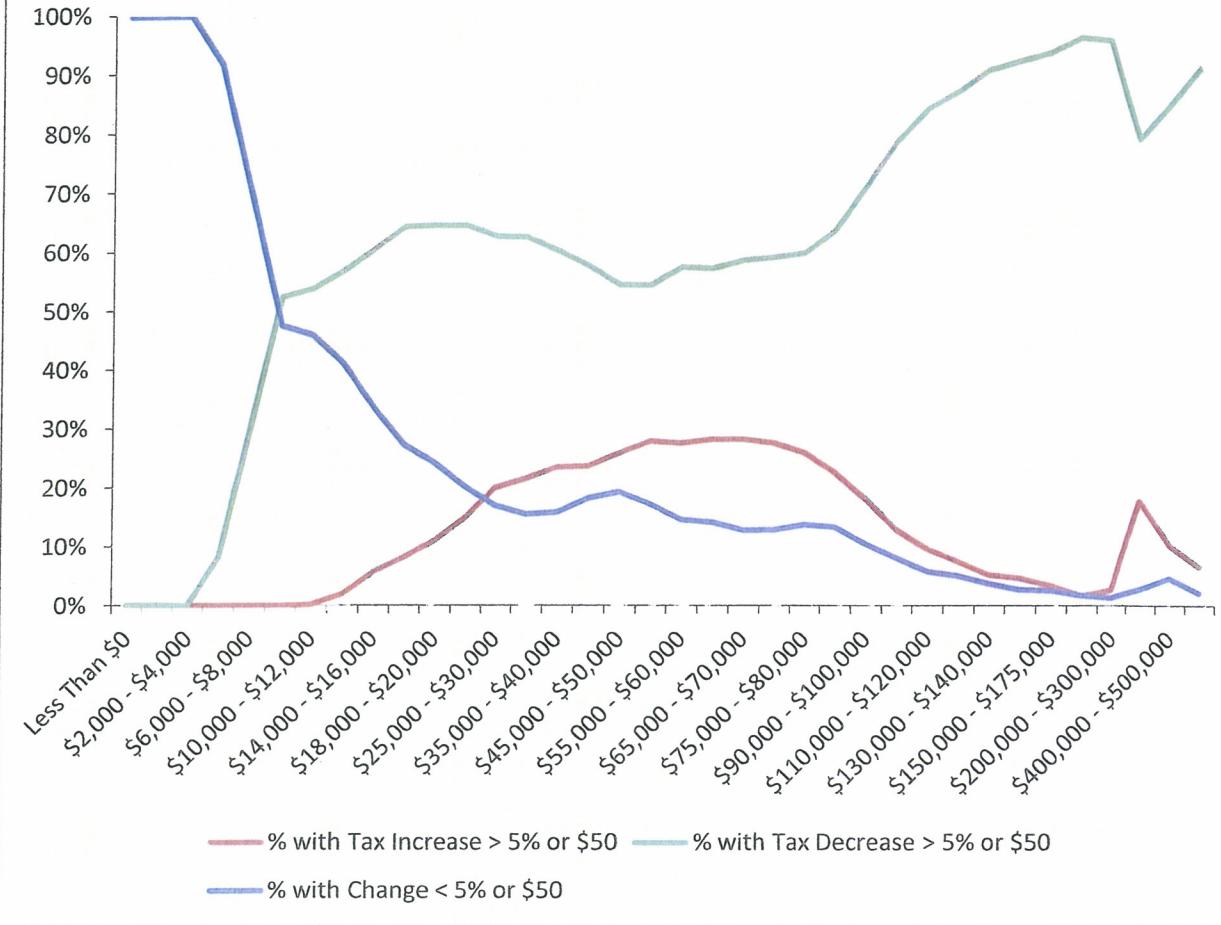


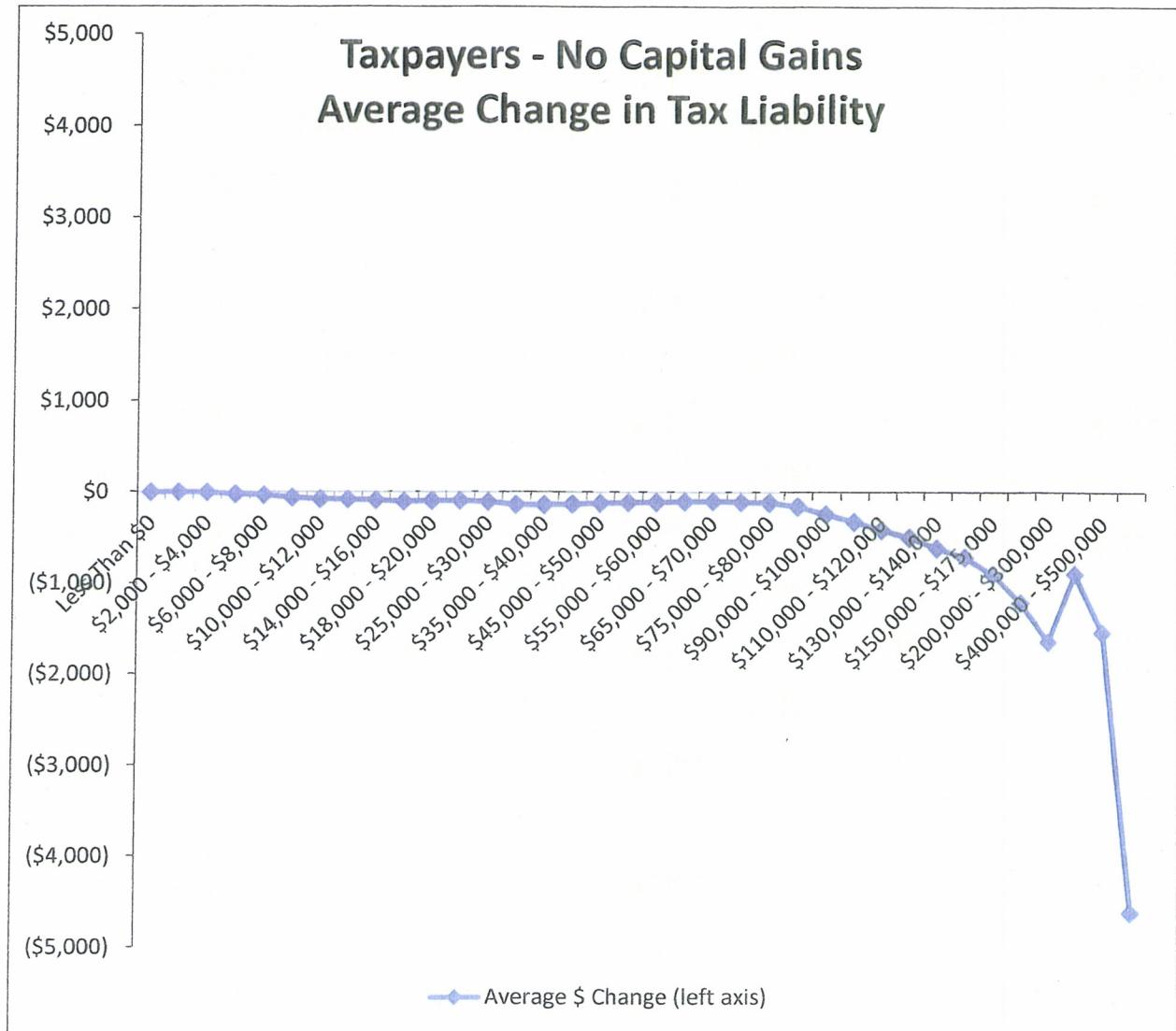


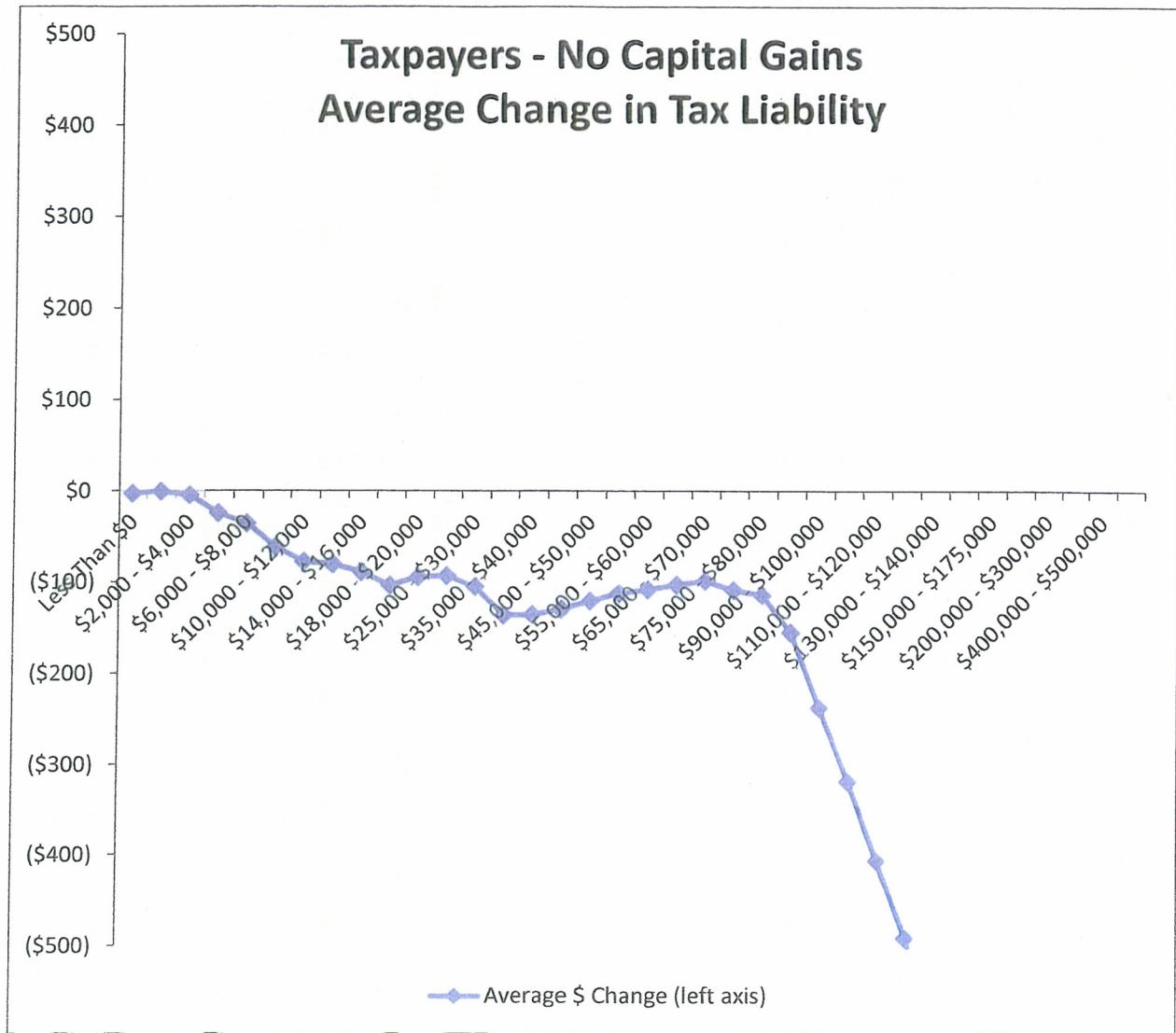


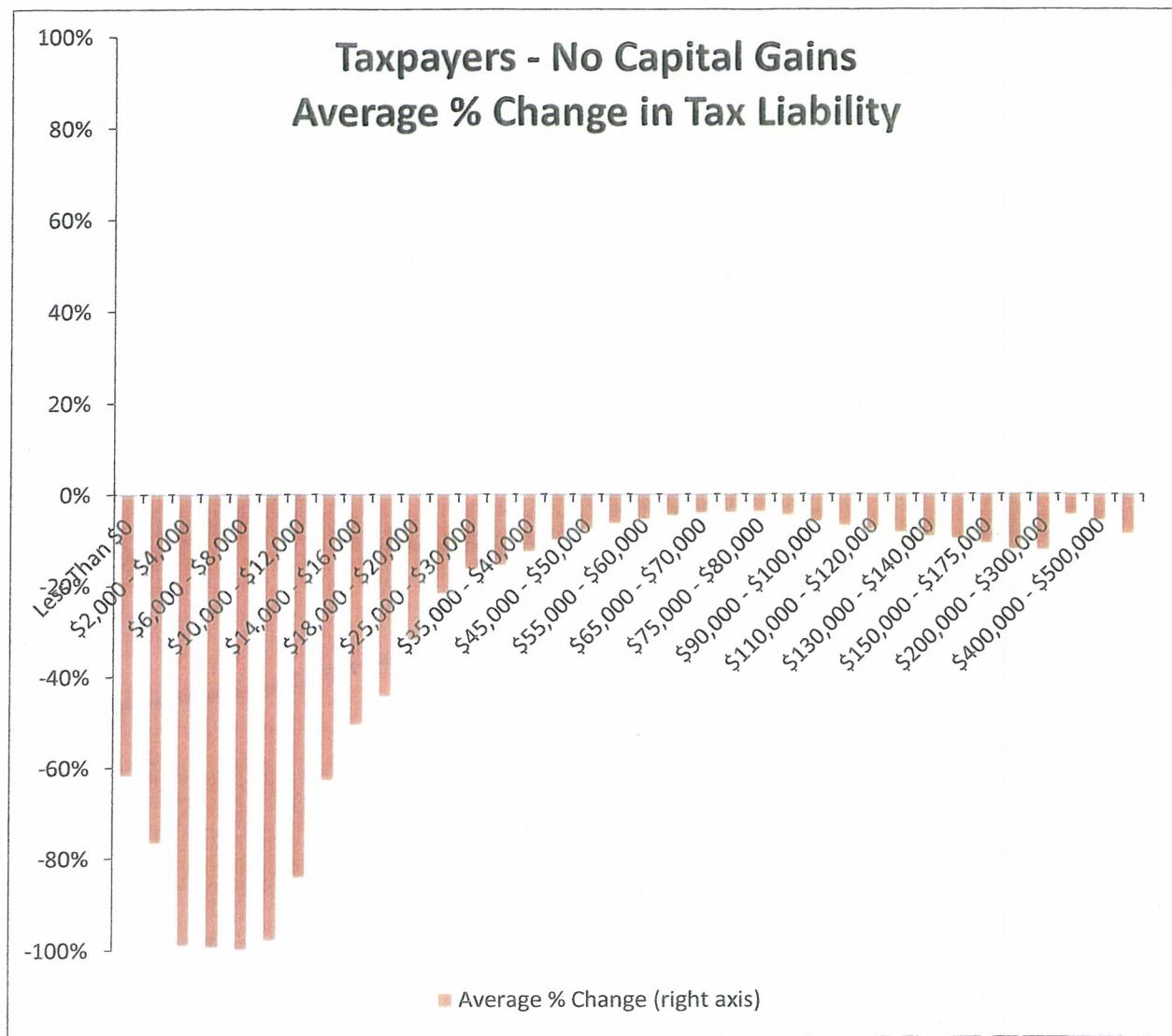


## % With Increase, Decrease & No Change Taxpayers - No Capital Gains

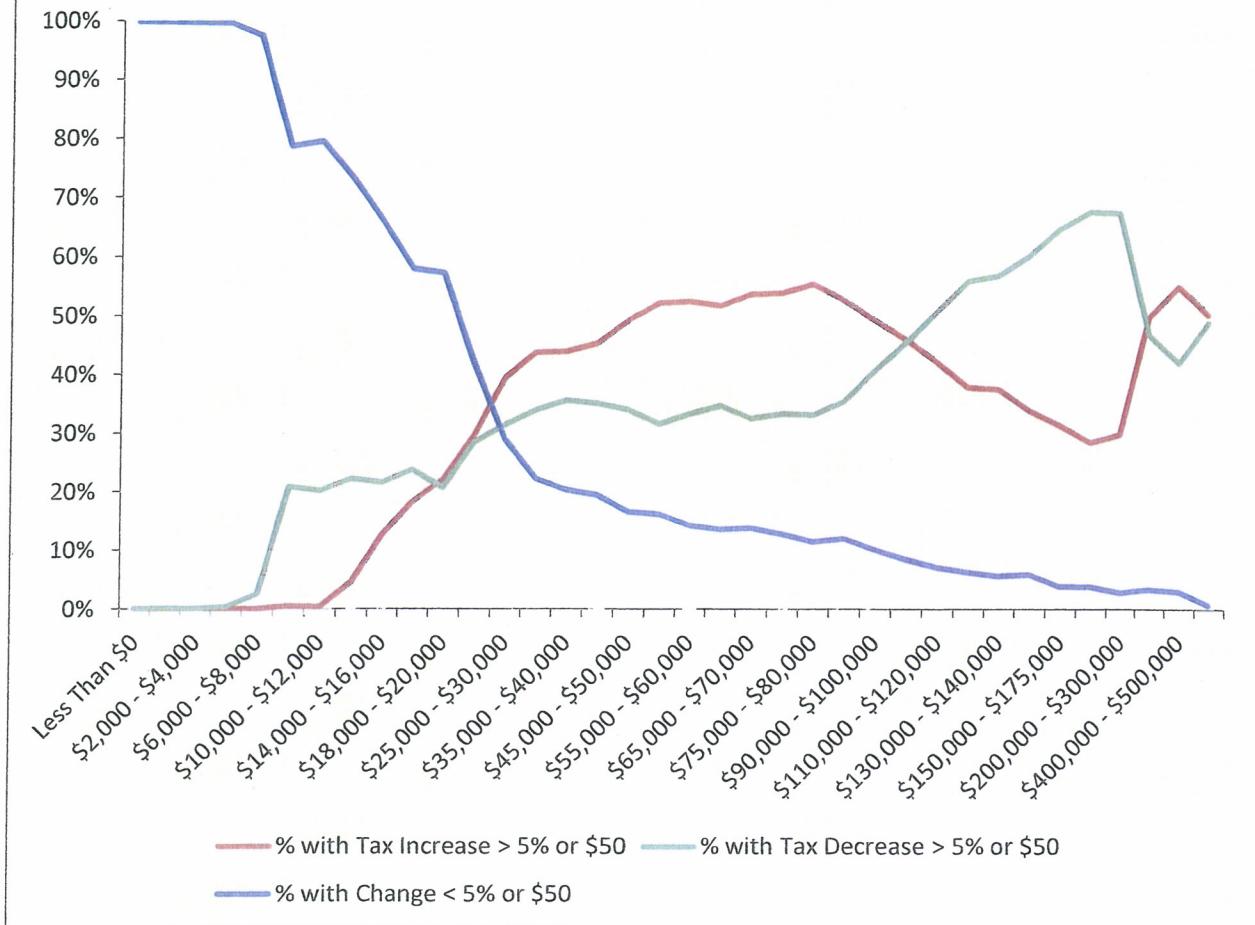


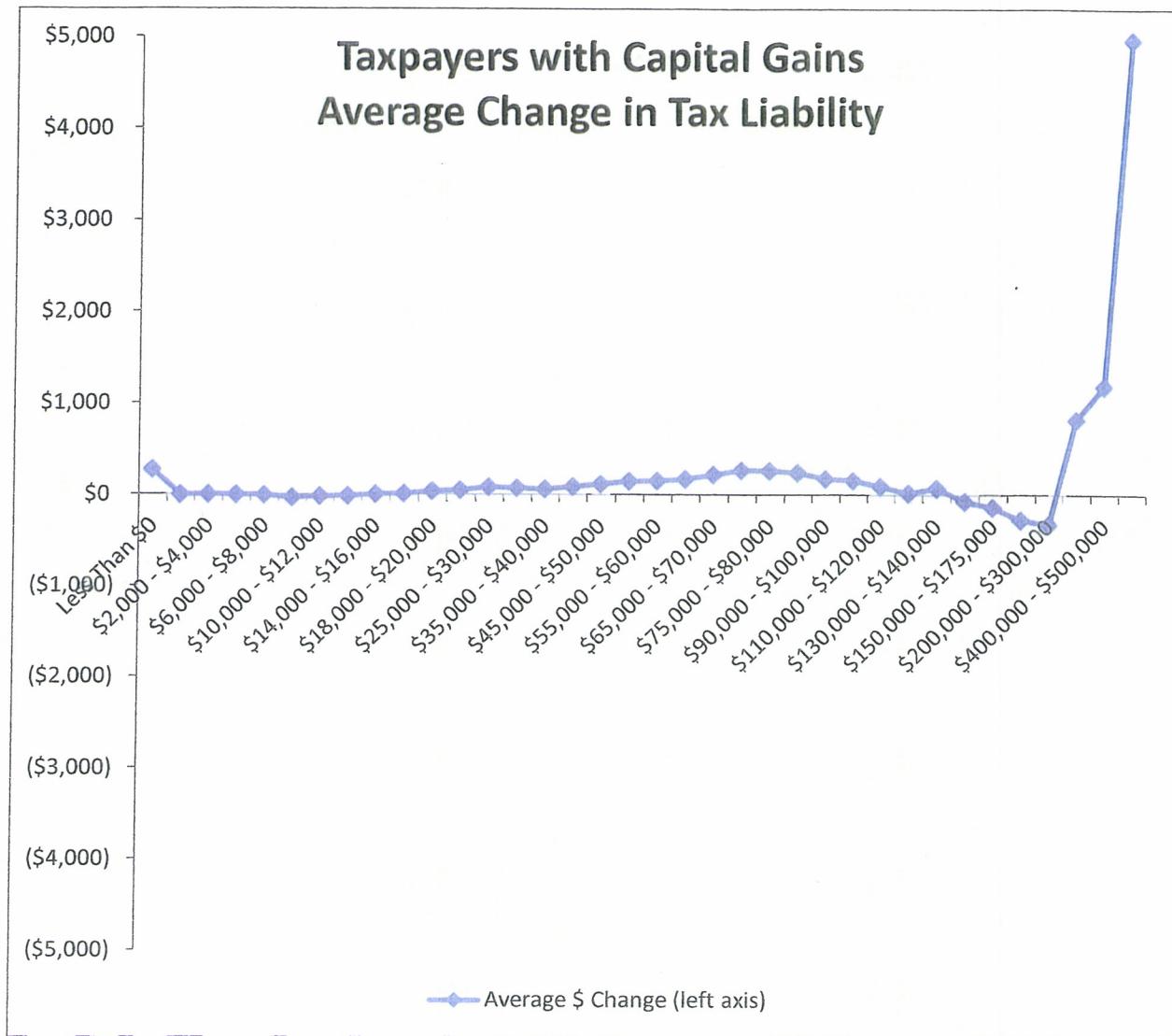


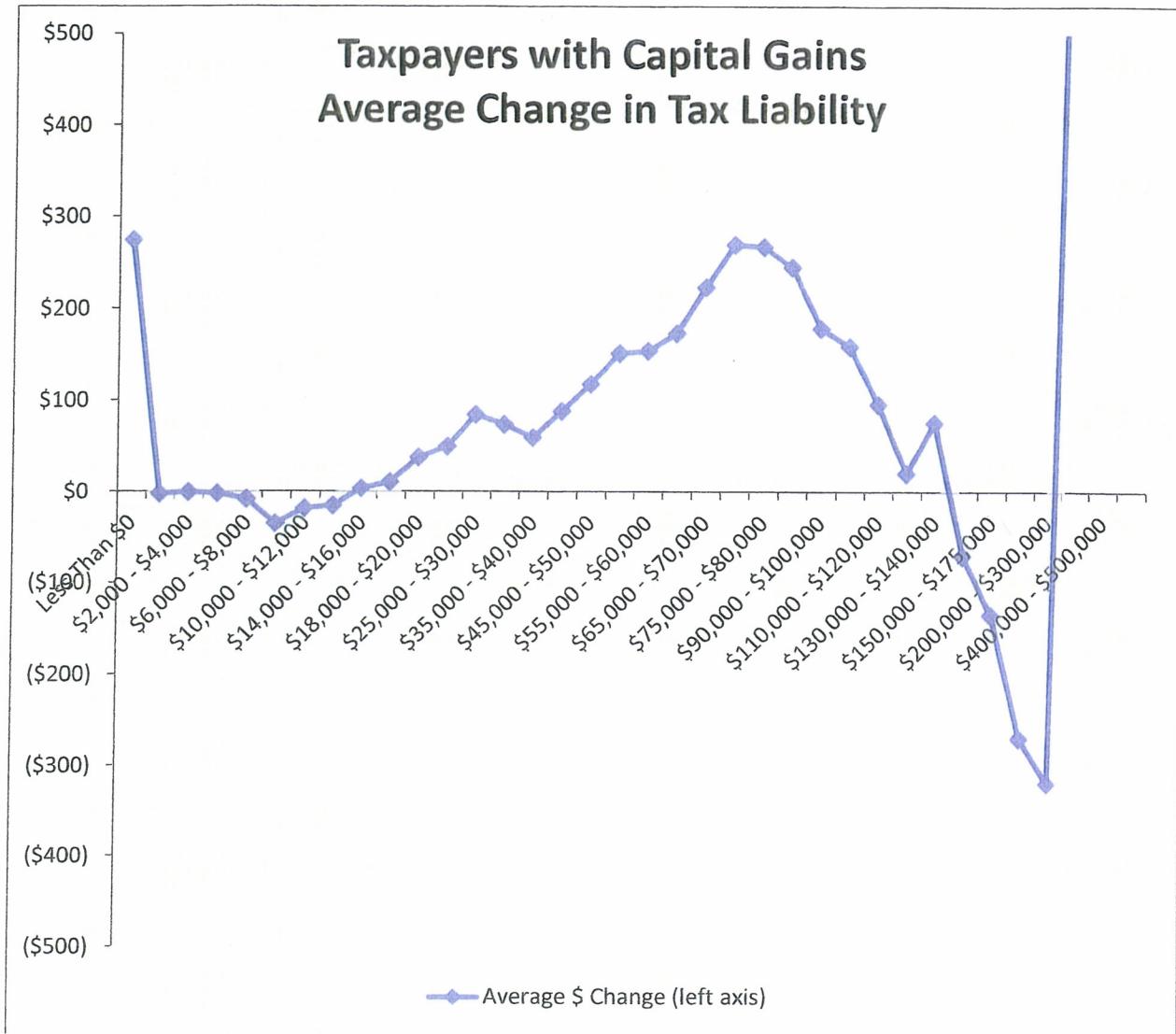


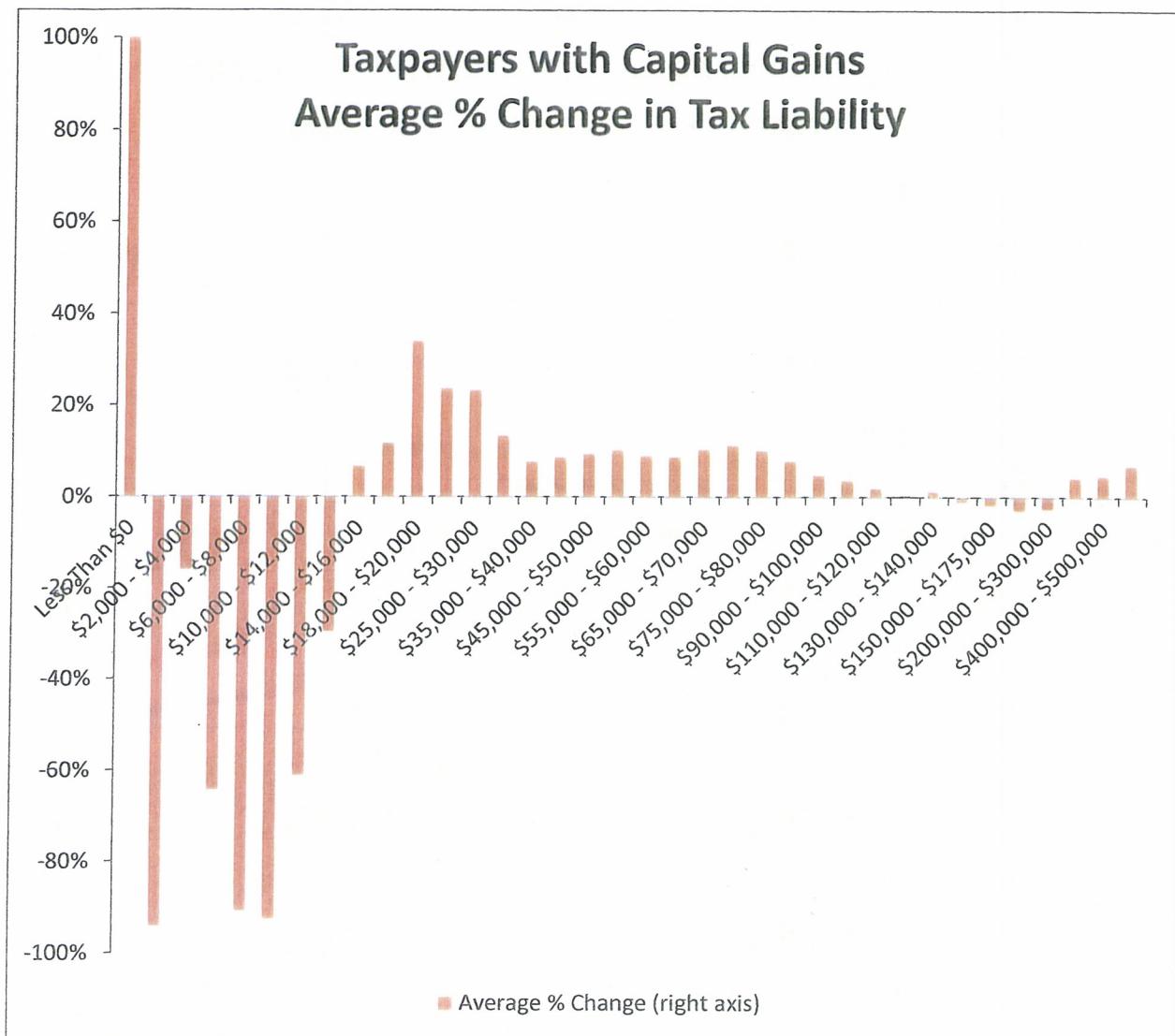


## % With Increase, Decrease & No Change Taxpayers with Capital Gains



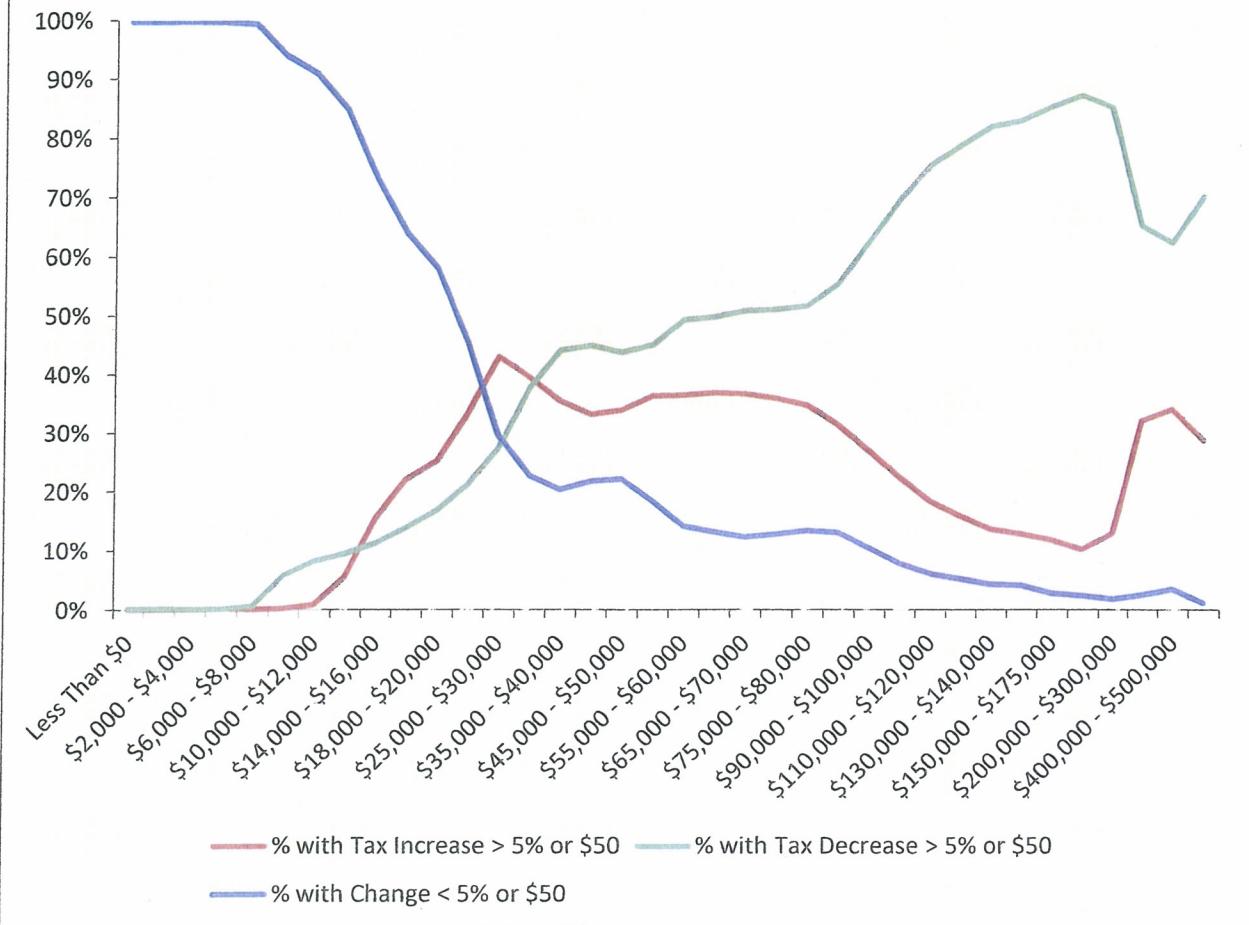


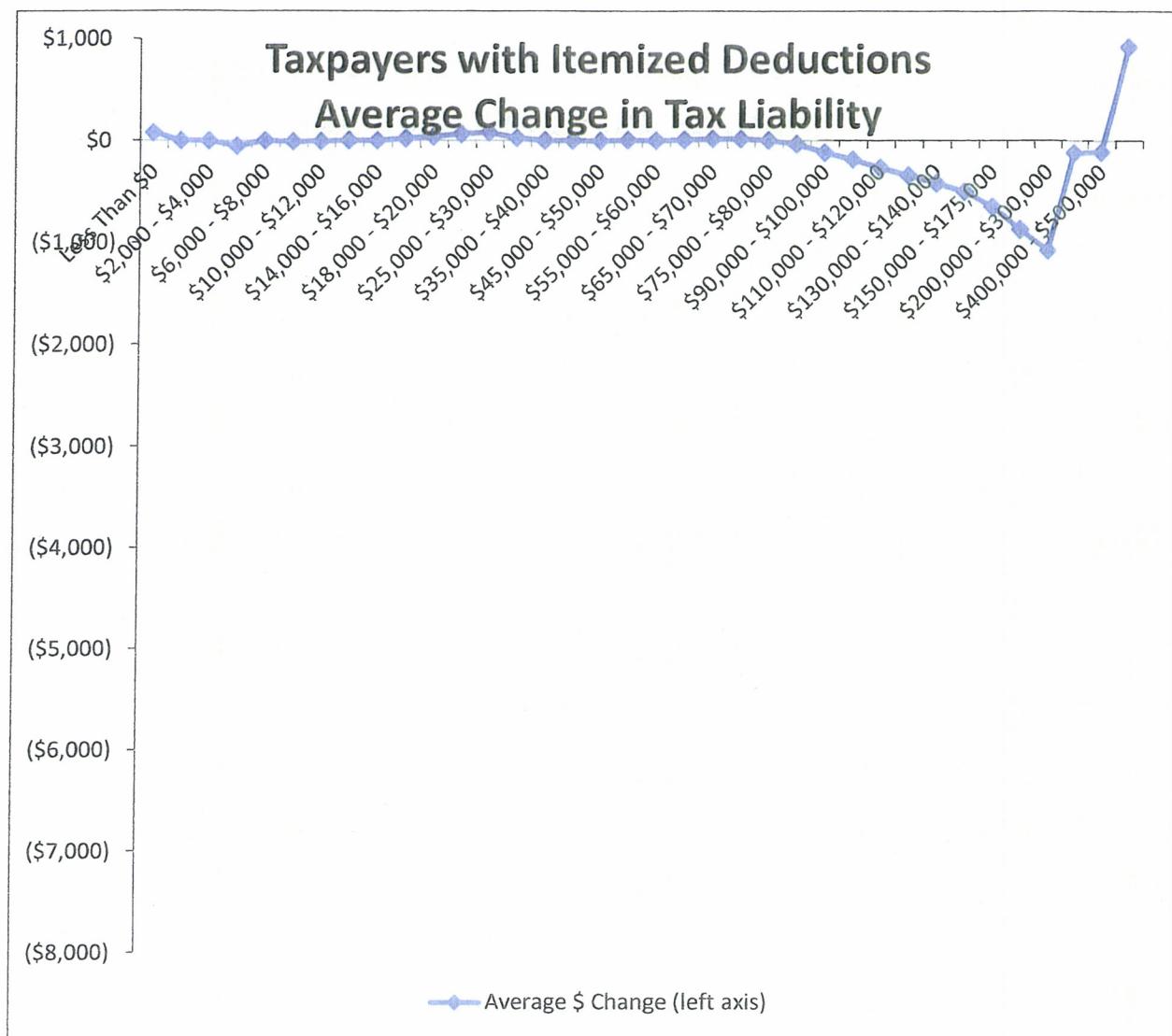


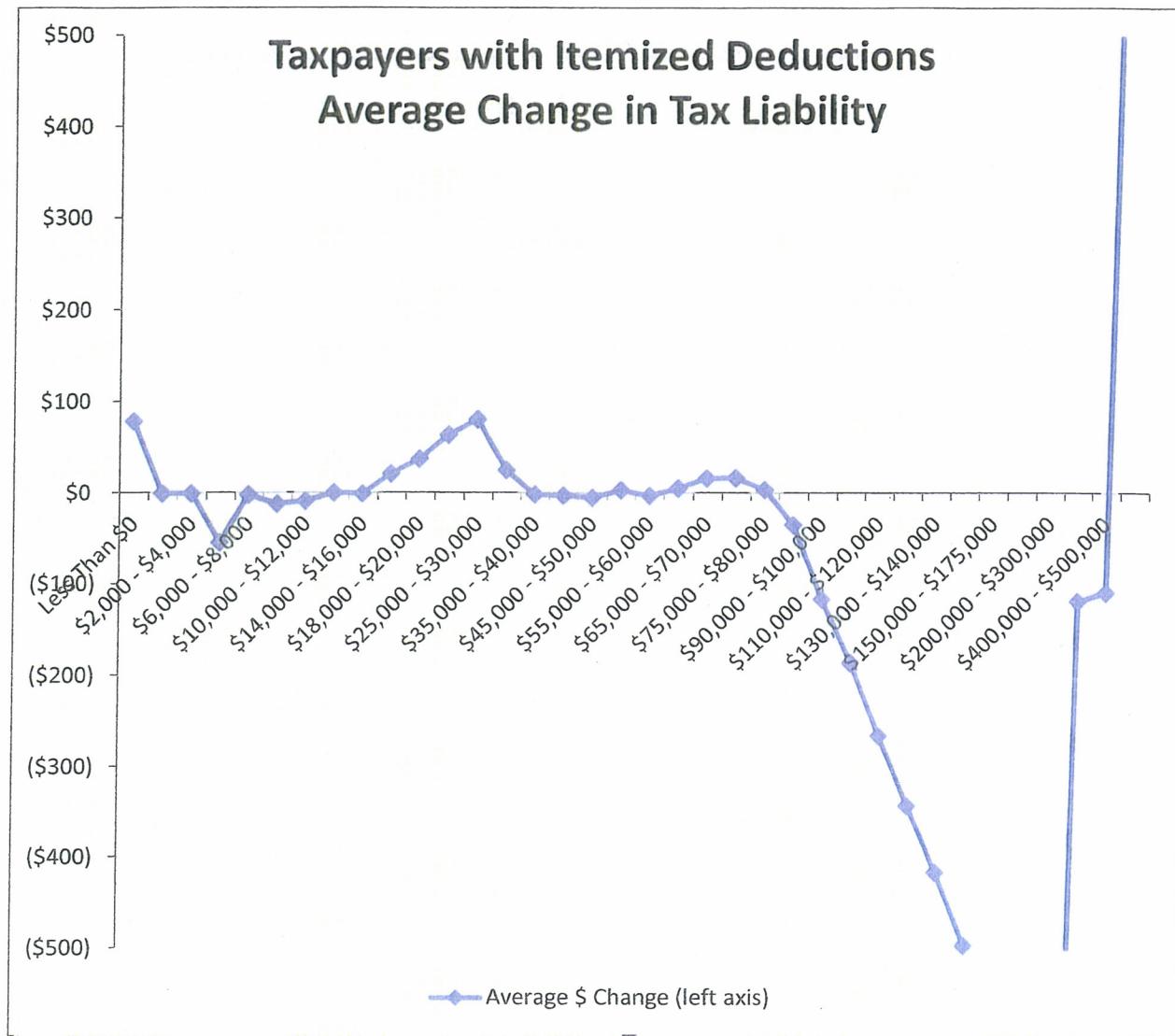


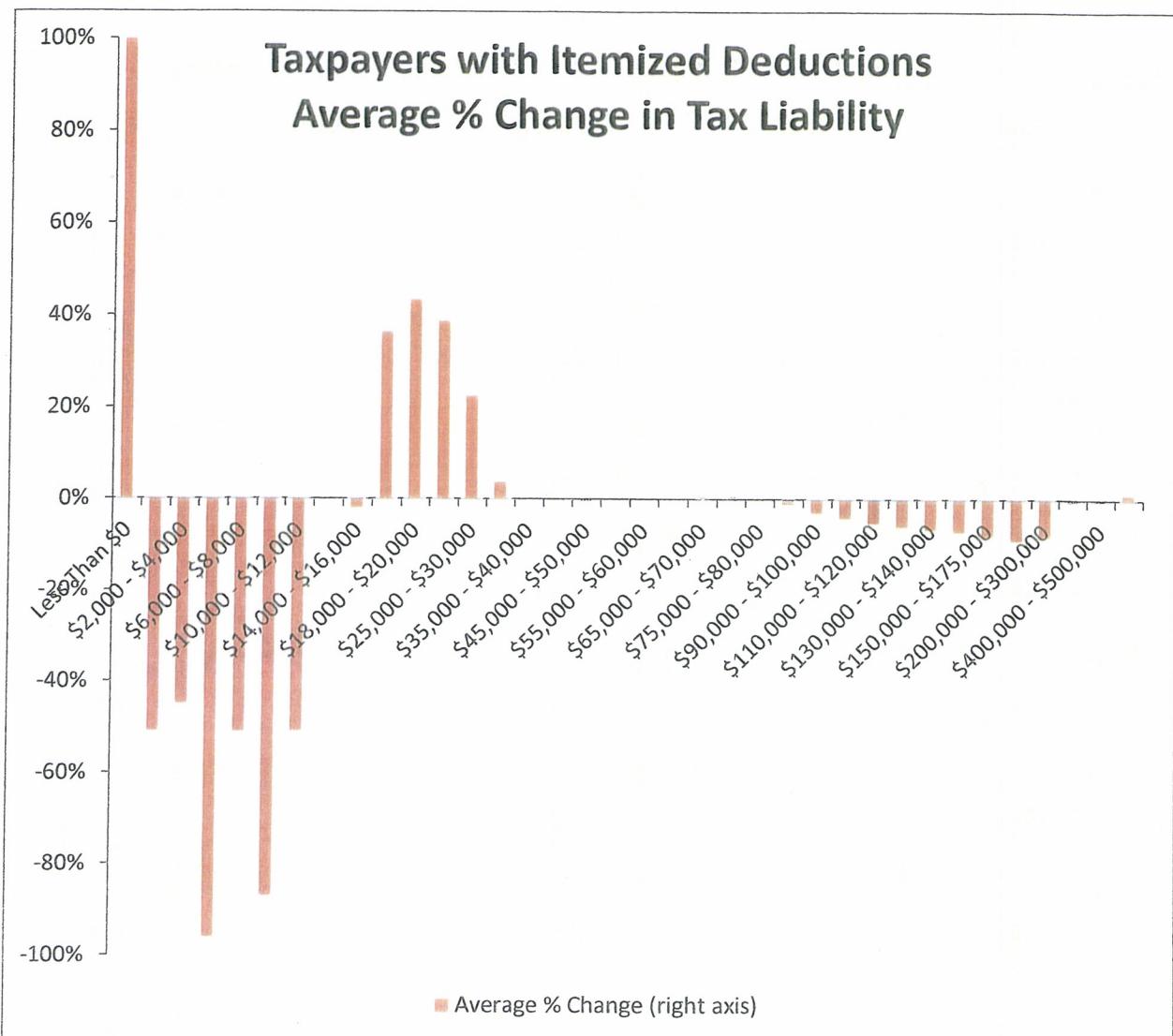
Taxpayers Grouped by Whether Itemized or Took Standard Deduction

## % With Increase, Decrease & No Change Taxpayers with Itemized Deductions









## % With Increase, Decrease & No Change Taxpayers with Standard Deduction

